

Registration Number 281653

Michael Moran Builders (Castlebar) Ltd

Abridged accounts

for the year ended 30 April 2025

Michael Moran Builders (Castlebar) Ltd

Contents

	Page
Directors and other information	1
Statement of Directors' Responsibilities	2
Abridged balance sheet	3
Notes to the abridged financial statements including Statement of Accounting Policies	4 - 7

Michael Moran Builders (Castlebar) Ltd

Directors and other information

Directors	Michael Moran Bernadette Moran Michael Philip Moran
Company number	281653
Accountants	Liam Fahey Accounting & Taxation Services 3 Spencer Street Castlebar Co. Mayo
Business address	Carrowcurry Curradrish Castlebar Co Mayo
Bankers	Bank of Ireland Ellisson Street Castlebar Co Mayo
Solicitors	Michael Moran & Co Mountain View Castlebar Co Mayo

Michael Moran Builders (Castlebar) Ltd

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 7 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Liam Fahey Accounting & Taxation Services , , all the company's accounting records and provided all the information, books or documents necessary for all the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025.

On behalf of the board

Michael Moran
Director

Bernadette Moran
Director

Date: 12th February 2026

Michael Moran Builders (Castlebar) Ltd

**Abridged balance sheet
as at 30 April 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	4		28,207		34,033
Current assets					
Stocks		857,000		378,800	
Debtors		73,596		804,896	
Cash at bank and in hand		339,256		74,479	
		1,269,852		1,258,175	
Creditors: amounts falling due within one year	5	(126,181)		(218,317)	
Net current assets			1,143,671		1,039,858
Total assets less current liabilities			1,171,878		1,073,891
Net assets			1,171,878		1,073,891
Capital and reserves					
Called up share capital	6		2,000		2,000
Profit and loss account			1,169,878		1,071,891
Equity shareholders' funds			1,171,878		1,073,891

We as directors of Michael Moran Builders (Castlebar) Limited state that: (A) The company is availing itself of the exemption provided for by Chapter 15 of the Companies Act 2014. (B) The company is availing itself of the exemption on the grounds that the conditions specified in S.358 are satisfied. (C) The shareholders of the company have not served a notice on the company under S.334(1) in accordance with S.334(2). (D) We acknowledge the company's obligations under the Companies Act 2014, to keep accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company. (E) The company has relied on the specified exemption contained in S.352 Companies Act 2014: has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with S.353 Companies Act 2014.

The abridged accounts were approved by the Board on 12 February 2026 and signed on its behalf by

Michael Moran
Director

Bernadette Moran
Director

The notes on pages 4 to 7 form an integral part of these financial statements.

Michael Moran Builders (Castlebar) Ltd

Notes to the abridged financial statements for the year ended 30 April 2025

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	12.50% Straight Line
Motor vehicles	-	12.50% Straight Line

Assets under construction are not depreciated until they are substantially ready for use.

1.5. Stock and work in progress

Stock is valued at the lower of cost and net realisable value.

1.6. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

Michael Moran Builders (Castlebar) Ltd

Notes to the abridged financial statements
for the year ended 30 April 2025

..... continued

2. **Directors and secretary and their interests**

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	01/05/24
Michael Moran	500	500
Bernadette Moran	500	500
Michael Philip Moran	-	-

3. **Transactions with directors**

There were no related party transactions with the directors for the year.

4. **Fixed assets**

	Tangible fixed assets €
Cost	
At 1 May 2024	198,742
At 30 April 2025	198,742
Depreciation	
At 1 May 2024	164,709
Charge for year	5,826
At 30 April 2025	170,535
Net book values	
At 30 April 2025	28,207
At 30 April 2024	34,033

Michael Moran Builders (Castlebar) Ltd

**Notes to the abridged financial statements
for the year ended 30 April 2025**

..... continued

5. Creditors: amounts falling due within one year	2025 €	2024 €
<i>Loans & other borrowings</i>		
Bank loan	-	11,815
<i>Other creditors</i>		
Trade creditors	15,412	24,022
Directors' accounts	46,414	175,594
Other creditors	30,119	-
Accruals and deferred income	4,488	2,400
<i>Taxation creditors</i>		
VAT	29,748	4,486
	126,181	218,317
6. Share capital	2025 €	2024 €
<i>Authorised equity</i>		
500,000 Ordinary shares of €2 each	1,000,000	1,000,000
<i>Allotted, called up and fully paid equity</i>		
1,000 Ordinary shares of €2 each	2,000	2,000

7. Contingent liabilities

There were no contingent liabilities at the year end.

8. Related party transactions

There were no other related party transactions for the year.

9. Going concern

The accounts have been prepared on the basis that the company can continue trading as a going concern in the construction industry. The company has traded successfully for the past 26 years and is in a good financial position to continue its operations for the foreseeable future.

Michael Moran Builders (Castlebar) Ltd

**Notes to the abridged financial statements
for the year ended 30 April 2025**

..... continued

10. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.