

**MARTSEY BUILDING CONTRACTORS LIMITED**

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**CRO Number            753405**

**Abridged Financial Statements**

**Year Ended 31st December 2025**

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**NOD Accounting  
Services Limited  
Barrack Bridge,  
Old Yellow Walls Road,  
Malahide, Co. Dublin.**

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**MARTSEY BUILDING CONTRACTORS LIMITED**  
**TRADING AS 34BUILT**  
**YEAR ENDED 31 DECEMBER 2025**

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# **MARTSEY BUILDING CONTRACTORS LIMITED**

## **TRADING AS 34BUILT**

### **YEAR ENDED 31 DECEMBER 2025**

#### **STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

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##### **Directors Responsibilities Statement**

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council. Company law requires the directors to prepare statutory financial statements for each financial year. As per Section 289 of the Companies act 2014 the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. In preparing those financial statements, the directors are required to:

- : Select suitable accounting policies and apply them consistently
- : Make judgments and estimates that are reasonable and prudent
- : State whether the statutory financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards
- : Prepare the statutory financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the statutory financial statements and directors report comply with 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 Statement**

In relation to the Financial Statements

- : 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.
- : The directors confirm that they have made available to NOD Accounting Services Limited the Company's accounting records and provided all the information necessary for 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 31 December 2025.

**On behalf of the board**

**Director**

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Martin Casey

**Date:** 12/03/2026

**MARTSEY BUILDING CONTRACTORS LIMITED**  
**TRADING AS 34BUILT**  
**YEAR ENDED 31 DECEMBER 2025**

**Balance Sheet**

		<b>2025</b>	<b>2024</b>
<b><u>Fixed Assets</u></b>	<b>Note</b>	<b>Euro</b>	<b>Euro</b>
Tangible Assets	<b>3</b>	16,000	16,146
<b><u>Current Assets</u></b>			
Work In Progress	<b>4</b>	0	0
Debtors & Prepayments	<b>5</b>	737	44,261
Cash at Bank and in Hand		45,624	96,709
		<u>46,361</u>	<u>140,970</u>
Creditors: Amounts Falling Due Within One Year	<b>6</b>	-28,828	-90,401
Net Current Assets		17,533	50,569
Total Assets Less Current Liabilities		33,533	66,715
Creditors: Amount Falling Due After More Than One Year.	<b>7</b>	0	-10,552
		<u>33,533</u>	<u>56,163</u>
Net Assets			
<b><u>Capital and Reserves</u></b>			
Called up Share Capital	<b>8</b>	100	100
Profit and Loss Account		33,433	56,063
Total Shareholders Funds - All Equity		<u>33,533</u>	<u>56,163</u>

We as directors of EMC Building Contractors Limited, state that:

(a) the company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

(d) the directors acknowledge the obligations of the company, under this act, to keep adequate accounting records and prepare statutory 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 otherwise comply with the provisions of this act relating to statutory financial statements so far as they are applicable to the company.

(e) the company has relied on the specific exemptions contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**On Behalf Of The Board**

**Director**

Martin Casey

Date 12/03/2026

**MARTSEY BUILDING CONTRACTORS LIMITED**  
**TRADING AS 34BUILT**  
**YEAR ENDED 31 DECEMBER 2025**

**Notes To The Financial Statements**

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**Accounting Policies**

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and Irish statute comprising of the Companies Act 2014.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax

**Stocks**

Stocks are stated at the lower of cost and net realisable value.

**Taxation**

Current tax is recognised on taxable profit for the current period. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

**Tangible Assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit and loss.

**MARTSEY BUILDING CONTRACTORS LIMITED**  
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**Notes To The Financial Statements (Continued)**

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**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value over the useful economic life of that asset as follows:

Motor Vehicles	20%	P. A. Straight Line
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**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**MARTSEY BUILDING CONTRACTORS LIMITED**  
**TRADING AS 34BUILT**  
**YEAR ENDED 31 DECEMBER 2025**

**Notes To The Financial Statements**

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<b>1) <u>Taxation</u></b>	<b>2025</b>	<b>2024</b>
	<b>Euro</b>	<b>Euro</b>
Analysis of charge for year		
Current tax on income of this period		
Corporation Tax	0	8,009
	<hr/>	<hr/>
	0	8,009

<b>2) <u>Directors Remuneration</u></b>	<b>2025</b>	<b>2024</b>
	<b>Euro</b>	<b>Euro</b>
Salary	73,615	64,540

<b>3) <u>Tangible Fixed Assets</u></b>	Motor Vehicles
<b><u>Cost</u></b>	<u>Euro</u>
At beginning of year	20,182
Additions in year	20,000
Disposals in year	<u>-20,182</u>
	<u>20,000</u>
<b><u>Depreciation</u></b>	
At beginning of year	4,036
Charge for year	4,000
Eliminated on disposals	<u>-4,036</u>
At end of period	<u>4,000</u>
<b><u>Net Book Value</u></b>	
At 31 December 2025	<u>16,000</u>

**MARTSEY BUILDING CONTRACTORS LIMITED**  
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**Notes To The Financial Statements (Continued)**

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<b>4)</b>	<b><u>Work In Progress</u></b>	<b>2025</b>	<b>2024</b>
		<b>Euro</b>	<b>Euro</b>
	Work In Progress at year end	0	0

In the opinion of the directors there are no material difference between the replacement cost of stock and the balance sheet amounts.

<b>5)</b>	<b><u>Debtors</u></b>	<b>2025</b>	<b>2024</b>
		<b>Euro</b>	<b>Euro</b>
	Trade Debtors	0	44,161
	Sundry Debtor	737	100
		<u>737</u>	<u>44,261</u>

<b>6)</b>	<b><u>Creditors: Amounts Falling Due Within One Year</u></b>	<b>2025</b>	<b>2024</b>
		<b>Euro</b>	<b>Euro</b>
	Trade Creditors	34	44,245
	Sundry Creditors and Accruals	4,789	2,538
	Bank Loan/Finance	0	5,892
	Directors Loan Account	19,900	0
	Tax Creditors	4,105	37,726
		<u>28,828</u>	<u>90,401</u>

<b>7)</b>	<b><u>Creditors: Amount Falling Due After More Than One Year</u></b>	<b>2025</b>	<b>2024</b>
		<b>Euro</b>	<b>Euro</b>
	Motor Vehicle Lease	0	10,552

**MARTSEY BUILDING CONTRACTORS LIMITED**  
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**Notes To The Financial Statements (Continued)**

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<b>8) <u>Called Up Share Capital</u></b>	<b>2025</b>	<b>2024</b>
	<b>Euro</b>	<b>Euro</b>
Authorised	100,000	100,000
Allotted, Called up and fully paid		
Ordinary Shares @ 1.00	100	100

**9) Reserves**

Called up share capital - represents the nominal value of shares that have been issued.  
Profit and loss account - includes all current and prior period retained profits and losses.

**10) Directors Interest**

The Directors Interest in the Company at the beginning and end of the year were as follows:-

	Eoin McMahon	Martin Casey	
	Ordinary Shares		<b>TOTAL</b>
At the beginning of the year	50	50	100
At the end of the year	0	100	100

	Eoin McMahon	Martin Casey	
	Ordinary Shares		<b>TOTAL</b>
<u>Shareholders</u>			
At the beginning of the year	50	50	100
At the end of the year	0	100	100

**11) Related Party Transactions**

There were no related party transaction during the year.

**12) Approval of the financial statements**

The directors approved the financial statements on the 12th March 2026.