

BYRNE & MOONEY CONSTRUCTION LIMITED,
39 KNOCKENRAHAN,
ARKLOW,
CO. WICKLOW.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2025

COMPANY NUMBER 529718

PAT MORRIS & COMPANY,
ACCOUNTING & TAXATION SERVICES,
McDERMOTT STREET,
GOREY,
CO. WEXFORD.

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BYRNE & MOONEY CONSTRUCTION LIMITED

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BYRNE & MOONEY CONSTRUCTION LIMITED

1. DIRECTORS OF COMPANY

Mr. Michael Byrne

Mr. Seamus Mooney

2. REGISTERED OFFICE OF COMPANY

39 Knockenrahan,

Arklow,

Co. Wicklow.

3. COMPANY SECRETARY

Mr. Michael Byrne,

39 Knockenrahan,

Arklow,

Co. Wicklow.

4. ACCOUNTANTS

Pat Morris & Company,

Accounting & Taxation Services,

McDermott Street,

Gorey,

Co. Wexford.

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014

Company Name: Byrne & Mooney Construction Limited

Company Number: 529718

Financial Year: 30th June 2025

CERTIFICATE:

Byrne & Mooney Construction Limited

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

SIGNED: MR. MICHAEL BYRNE

Secretary

SIGNED: MR. SEAMUS MOONEY

Director

Date: 30th January 2026

Date: 30th January 2026

ACCOUNTANTS' REPORT ON THE UNAUDITED
FINANCIAL STATEMENTS TO THE DIRECTORS OF
BYRNE & MOONEY CONSTRUCTION LIMITED

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval :

- i) The abridged financial statements for the year ended 30th June 2025, on pages six to twelve which the Directors of Byrne & Mooney Construction Limited propose to annex to the annual return of the Company ;
- ii) The financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

This report is made solely to the Board of Directors of Byrne & Mooney Construction Limited, as a body, in accordance, with the terms of our engagement.

Our work has been undertaken solely to prepare for your approval the abridged financial statements of Byrne & Mooney Construction Limited and state those matters that we have agreed to state to the Board of Directors of Byrne & Mooney Construction Limited, as a body, in this report in accordance with approved guidelines.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Byrne & Mooney Construction Limited and its Board of Directors, as a body, for our work or for this report.

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" – M14 – from the accounting records, information and explanations supplied to us by the Directors and in compliance with the relevant ethical guidance.

It is your duty to ensure that Byrne & Mooney Construction Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities and financial position of Byrne & Mooney Construction Limited.

You consider that Byrne & Mooney Construction Limited is exempt from the statutory audit requirement for the year.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

SIGNED : Mr. Pat Morris

CERTIFIED TRUE COPY :-

DATE : 30th January 2026

BYRNE & MOONEY CONSTRUCTION LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED

30TH JUNE 2025

1. Review of the Development of the Business

The Company's principal activity is the provision of construction services to the private and public sectors.

2. Results for the period and State of Affairs as at 30th June 2025

The Profit & Loss Account and Balance Sheet for the year ended 30th June 2025 are set out on pages six and eight respectively.

3. Dividends and Retentions

No dividends or transfers to reserves are recommended by the Directors.

4. Future Developments and Significant Events

No significant events have occurred since the year end.

The Directors intend to continue to develop the current activities of the Company.

5. Directors

There have been no changes in the Directors of the Company during the year.

6. Directors' and Secretary's Interests

The Directors and the Secretary held interests in the Company as follows :

	<u>30th June 2025</u>
	<u>No. of Shares</u>
Company Director :	
Mr. Seamus Mooney	50
Company Secretary :	
Mr. Michael Byrne	50

Neither the Directors nor the Secretary held any other beneficial interests in the Company or any group company at 30th June 2025.

7. Directors' Responsibility Statement

Company law requires the Directors to prepare financial statements for each financial year 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.

In preparing the financial statements, the Directors are required to :

- (A) Select suitable accounting policies and apply them consistently.
- (B) Make judgements and estimates that are reasonable and prudent.
- (C) Prepare the 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements 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.

ON BEHALF OF THE DIRECTORS

SIGNED : MR. MICHAEL BYRNE
COMPANY DIRECTOR

DATE : 30th January 2026

SIGNED : MR. SEAMUS MOONEY
COMPANY DIRECTOR

DATE : 30th January 2026

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED

30TH JUNE 2025

	<u>2025</u>
	€
TURNOVER	323,341
<u>LESS :</u> COST OF SALES	(160,162)
	<hr/>
GROSS PROFIT	163,179
<u>LESS : EXPENDITURE</u>	
Administration Expenses	(118,552)
	<hr/>
Operating Profit	44,627
Interest Payable & Similar Charges	1,344
	<hr/>
Profit on Ordinary Activities Before Taxation	43,283
Taxation	NIL
	<hr/>
Profit on Ordinary Activities After Taxation	43,283
Dividend	NIL
	<hr/>
Profit for the Financial Year	43,283
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SIGNED : MR. MICHAEL BYRNE

COMPANY DIRECTOR

SIGNED : MR. SEAMUS MOONEY

COMPANY DIRECTOR

BALANCE SHEET AS AT 30TH JUNE 2025

	€	€
<u>FIXED ASSETS</u> (NOTE 01)		22,261
<u>CURRENT ASSETS</u>		
Bank Accounts	49,128	
Stock & Work-In-Progress	38,600	
Debtors (NOTE 07)	55,116	
	—————	
	142,844	
<u>CREDITORS (Amounts Falling Due Within One Year)</u>		
Trade Creditors & Accruals	1,812	
Bank Overdraft & Loans	972	
Directors' Accounts	NIL	
Taxation Creditors	3,829	
	—————	
	6,613	
NET CURRENT ASSETS / (LIABILITIES)		136,231
		—————
TOTAL ASSETS LESS CURRENT LIABILITIES		158,492
<u>CREDITORS (Amounts Falling Due After More Than One Year)</u>		
Bank Loans & Long Term Loan	NIL	
		————— (NIL)
		—————
		158,492
		=====
<u>REPRESENTED BY : SHARE CAPITAL & RESERVES</u>		
Called Up Share Capital	100	
Revenue Reserves Account	158,392	158,492
	—————	=====

NOTE :

We, the Directors' of Byrne & Mooney Construction Limited, state that –

- (1) The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (2) The Company is availing itself of the exemption on the grounds that the conditions specified in S.358 are satisfied,
- (3) The ShareHolders of the Company have not served a notice on the Company under S.334(1) in accordance with S.334(2),
- (4) We acknowledge the Company's obligations under the Companies Act 2014, to keep adequate 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the Company,
- (5) The Company has relied on the specified exemption contained in S.352 Companies Act 2014; the Company 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 Financial Statements were approved by the Board on 30th January 2026 and signed on its behalf by the Directors of Byrne & Mooney Construction Limited.

SIGNED : MR. MICHAEL BYRNE

COMPANY DIRECTOR

SIGNED : MR. SEAMUS MOONEY

COMPANY DIRECTOR

DATE : 30th January 2026

BYRNE & MOONEY CONSTRUCTION LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE 2025

NOTE 1 :

FIXED ASSETS SCHEDULE

	<u>PLANT & MACHINERY</u>	<u>TOOLS & EQUIPMENT</u>	<u>TOTAL</u>
	<u>€</u>	<u>€</u>	<u>€</u>
Opening N.B.V. 01/07/24	25,592	564	26,156
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
	25,592	564	26,156
Depreciation Charge	(3,839)	(56)	(3,895)
	<hr/>	<hr/>	<hr/>
Closing N.B.V. 30/06/25	21,753	508	22,261
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

DEPRECIATION RATES : Plant & Machinery : 15% Reducing Balance
Tools & Equipment : 10% Reducing Balance

TOTAL DEPRECIATION CHARGE : €3,895.00

BYRNE & MOONEY CONSTRUCTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30TH JUNE 2025

NOTE 2 :

Turnover Policy

Turnover represents the total invoice value, excluding Value Added Tax, of Sales made during the year and derives from the provision of goods falling within the Company's ordinary activities.

The total Turnover of the Company for the year has been derived from its principal activity wholly undertaken in Ireland.

Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

NOTE 3 :

Basis of Preparation

The unaudited Accounts are prepared in accordance with generally acceptable accounting principles under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

NOTE 4 :

Stock & Work-In-Progress

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

Goods for Re-Sale are valued at purchase cost on a first-in, first-out basis.

NOTE 5 :

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.

NOTE 6 :

Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the Balance Sheet date.

BYRNE & MOONEY CONSTRUCTION LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE 2025

NOTE 7 :

Debtors

	<u>2025</u>
	€
Directors Loans	NIL
Trade Debtors	55,116
	<hr/>
	55,116
	<hr/> <hr/>

BYRNE & MOONEY CONSTRUCTION LIMITED

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Small Entities.

2. CALLED-UP CAPITAL

	€
Authorised	
1,000,000 Ordinary Shares of €1.00 each	1,000,000
	=====
	€
Issued and Fully Paid	
100 Ordinary Shares of €1.00 each	100
	=====
	€
Equity Shares	
100 Ordinary Shares of €1.00 each	100
	=====