

Registration number 401206

Bmur Construction Limited

Abridged accounts

for the year ended 30th April 2025

Bmur Construction Limited

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Bmur Construction Limited

Directors and other information

Directors	Barry Murphy Tina Murphy
Secretary	Barry Murphy
Company number	401206
Registered office	Ballykerwick Donoughmore Co. Cork
Accountants	OBM Financial Ltd. 1 Church Bay Crosshaven Co. Cork
Business address	Ballykerwick Donoughmore Co. Cork
Bankers	Allied Irish Bank 66 South Mall Cork

Bmur Construction Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

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

	Ordinary shares	
	30/04/25	30/04/24
Barry Murphy	1	1
Tina Murphy	-	-

The original report was approved by the board on 23 January 2026 and signed on its behalf by Barry Murphy and Tina Murphy.

Bmur Construction Limited

Statement of directors responsibilities and declaration on 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 to enable them to ensure that 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 4 to 9 :

- 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 OBM Financial Ltd., Accountants, all the company's accounting records and provided all the information, books or documents 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 30th April 2025.

On behalf of the board

Barry Murphy
Director

Tina Murphy
Director

Date: 23rd January 2026

Bmur Construction Limited

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

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4		877,772		894,555
Current assets					
Stocks		6,090		8,763	
Debtors		117,261		147,655	
Cash at bank and in hand		434,095		260,539	
		<u>557,446</u>		<u>416,957</u>	
Creditors: amounts falling due within one year					
		<u>(130,630)</u>		<u>(123,041)</u>	
Net current assets			<u>426,816</u>		<u>293,916</u>
Total assets less current liabilities			1,304,588		1,188,471
Net assets			<u>1,304,588</u>		<u>1,188,471</u>
Capital and reserves					
Called up share capital			1		1
Profit and loss account			<u>1,304,587</u>		<u>1,188,470</u>
Equity shareholders' funds			<u>1,304,588</u>		<u>1,188,471</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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 Section 353.

The directors state that:

- (a) the company is availing itself of the 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The notes on pages 6 to 9 form an integral part of these financial statements.

Bmur Construction Limited

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abridged accounts were approved by the Board on 23 January 2026 and signed on its behalf by

.....
Barry Murphy
Director

.....
Tina Murphy
Director

Bmur Construction Limited
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 are prepared in accordance with generally accepted 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 January 2015) .

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

Plant and machinery	-	20% Straight Line Basis
Fixtures, fittings and equipment	-	20% Straight Line Basis
Motor vehicles	-	20% Straight Line Basis

1.4. Stock and work in progress

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

1.5. 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.

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

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1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2025	2024
Director	2	2
Employees	5	5
	7	7
	7	7

Employment costs

	2025	2024
	€	€
Wages and salaries	287,477	278,947
Social insurance costs	27,555	26,665
Other pension costs	1,497	1,426
	316,529	307,038
	316,529	307,038

3. Directors' remuneration

	2025	2024
	€	€
Remuneration and other benefits	63,010	64,870
	63,010	64,870
	63,010	64,870

	Number	Number
Number of directors to whom retirement benefits are accruing under a money purchase scheme	1	1

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

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4. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2024	968,684	968,684
Additions	3,882	3,882
At 30 April 2025	<u>972,566</u>	<u>972,566</u>
Depreciation		
At 1 May 2024	74,129	74,129
Charge for year	20,665	20,665
At 30 April 2025	<u>94,794</u>	<u>94,794</u>
Net book values		
At 30 April 2025	<u>877,772</u>	<u>877,772</u>

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2023	927,062	927,062
Additions	41,622	41,622
At 30 April 2024	<u>968,684</u>	<u>968,684</u>
Depreciation		
At 1 May 2023	53,720	53,720
Charge for year	20,409	20,409
At 30 April 2024	<u>74,129</u>	<u>74,129</u>
Net book values		
At 30 April 2024	<u>894,555</u>	<u>894,555</u>

Bmur Construction Limited
Notes to the abridged financial statements
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5. Share capital

	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted and called up share capital		
Amounts presented in equity		
1 Ordinary shares of €1 each	<u>1</u>	<u>1</u>

6. Accounting periods

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

7. Approval of financial statements

The board of directors approved these financial statements for issue on 23 January 2026.