

Registration number 698069

Traditional Stone Masonry Limited

Abridged accounts

for the year ended 30 June 2025

Traditional Stone Masonry Limited

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These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the 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; and
- 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 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, enable them to ensure that the 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.

On behalf of the board

Lorcan Dunne
Director

Fiona Dunne
Director

Date: 21st December 2025

Traditional Stone Masonry Limited

Abridged balance sheet as at 30 June 2025

		2025		2024	
	Notes	€	€	€	€
Fixed Assets					
Tangible assets	2		2,192		4,184
Current assets					
Debtors		4,361		3,064	
Inventory/WIP		3,200		7,200	
Cash at bank and in hand		3,884		1,635	
		11,445		11,899	
Creditors: amounts falling due within one year					
Creditors and accruals		(13,347)		(15,721)	
Net current assets			(1,902)		(3,822)
Total assets less current liabilities			290		362
Net assets			290		362
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			288		360
Shareholders' funds			290		362

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Traditional Stone Masonry Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 financial 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; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on and signed on behalf of the board by:

Lorcan Dunne
Director

Fiona Dunne
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

Traditional Stone Masonry Limited

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 accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3 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

Fixtures, fittings and equipment:	12.5% straight line
Motor vehicles:	12.5% straight line
Premises	4% straight line

1.4 Stock

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

1.5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors considers that a liability to taxation is unlikely to materialise.

1.6 Turnover Policy

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

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

.....continued

	Tangible fixed assets	
	€	
2. Fixed assets		
Cost		
At 1 July 2024		5,844
Additions		0
(Disposals)		(2,400)
At 30 June 2025		3,444
Depreciation		
At 1 July 2024		1,660
(Disposals)		(838)
Charge for year		430
At 30 June 2025		1,252
Net book values		
At 30 June 2024		4,184
At 30 June 2025		2,192
3. Share capital	2025	2024
	€	€
Authorised equity		
Ordinary shares of €1 each	1,000,000	1,000,000
Allotted, called up and fully paid equity		
1 Ordinary share of €1	2	2

4. Accounting Periods

The current accounts are for a full year

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**Notes to the abridged financial statements
for the period ended 30 June 2025**

..... continued

5. Directors and Secretary and their interests

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

	Ordinary shares	
	2025	2024
Lorcan Dunne	1	1
Fiona Dunne	1	1

6. Approval of financial statements

The financial statements were approved by the Board on 21st December 2025 and signed on its behalf by

Lorcan Dunne
Director

Fiona Dunne
Director