



Company Number: 679898

Corcoran Carpentry & Roofing Limited
Abridged Unaudited Financial Statements
for the financial period ended 30 April 2025

Corcoran Carpentry & Roofing Limited

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Corcoran Carpentry & Roofing Limited
DIRECTOR AND OTHER INFORMATION

Director	Thomas Corcoran
Company Secretary	Sinead Corcoran
Company Number	679898
Business Address	Poulavanogue Clonmel Co. Waterford Ireland
Accountants	O’Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants Anglesea House, Anglesea Street, Clonmel, Co. Tipperary E91 P2C8

Corcoran Carpentry & Roofing Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 30 April 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Signed on behalf of the board

Thomas Corcoran
Director

6 January 2026

Corcoran Carpentry & Roofing Limited

BALANCE SHEET

as at 30 April 2025

	Notes	Apr 25 €	Nov 24 €
Fixed Assets			
Tangible assets	6	4,625	6,022
Current Assets			
Stocks	7	3,950	9,000
Debtors	8	92,673	31,914
Cash and cash equivalents		161,319	178,268
		257,942	219,182
Creditors: amounts falling due within one year	9	(25,403)	(18,092)
Net Current Assets		232,539	201,090
Total Assets less Current Liabilities		237,164	207,112
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		237,064	207,012
Shareholders' Funds		237,164	207,112

The 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", applying Section 1A of that Standard.

I as Director of Corcoran Carpentry & Roofing Limited, 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 the conditions specified in section 358 are satisfied,

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

(d) I 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 period and of its profit or loss for such a financial period 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 section 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 6 January 2026 and signed on its behalf by:

Thomas Corcoran
Director

Corcoran Carpentry & Roofing Limited

STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 December 2023	100	184,740	184,840
Profit for the financial year	-	22,272	22,272
At 30 November 2024	100	207,012	207,112
Profit for the financial period	-	30,052	30,052
At 30 April 2025	100	237,064	237,164

Corcoran Carpentry & Roofing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

1. General Information

Corcoran Carpentry & Roofing Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 679898. The registered office of the company is. The principal activity of the company is the supply of carpentry and roofing services. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial period ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Corcoran Carpentry & Roofing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Period of financial statements

The financial statements are for the 5 month period ended 30 April 2025.

4. Operating profit	Apr 25	Nov 24
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>1,397</u>	<u>3,355</u>

5. Employees

The average monthly number of employees, including director, during the financial period was 4, (2024 - 6).

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 December 2024	3,656	1,198	13,738	18,592
At 30 April 2025	<u>3,656</u>	<u>1,198</u>	<u>13,738</u>	<u>18,592</u>
Depreciation				
At 1 December 2024	1,428	150	10,992	12,570
Charge for the financial period	190	62	1,145	1,397
At 30 April 2025	<u>1,618</u>	<u>212</u>	<u>12,137</u>	<u>13,967</u>
Net book value				
At 30 April 2025	<u>2,038</u>	<u>986</u>	<u>1,601</u>	<u>4,625</u>
At 30 November 2024	<u>2,228</u>	<u>1,048</u>	<u>2,746</u>	<u>6,022</u>

7. Stocks	Apr 25	Nov 24
	€	€
Work in progress	<u>3,950</u>	<u>9,000</u>

The replacement cost of stock did not differ significantly from the figures shown.

Corcoran Carpentry & Roofing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

8. Debtors	Apr 25	Nov 24
	€	€
Trade debtors	11,997	20,934
Director's current account (Note 12)	52,511	-
Taxation	28,165	10,980
	<u>92,673</u>	<u>31,914</u>
9. Creditors	Apr 25	Nov 24
Amounts falling due within one year	€	€
Taxation	17,521	8,368
Director's current account (Note 12)	-	5,524
Other creditors	(321)	-
Accruals	8,203	4,200
	<u>25,403</u>	<u>18,092</u>
10. Profit and loss account	Apr 25	Nov 24
	€	€
At 1 December 2024	207,012	184,740
Profit for the financial period	30,052	22,272
	<u>237,064</u>	<u>207,012</u>
11. Capital commitments		
The company had no material capital commitments at the financial period-ended 30 April 2025.		
12. Director's remuneration and transactions	Apr 25	Nov 24
	€	€
Director's remuneration		
Remuneration	14,765	87,485
	<u>14,765</u>	<u>87,485</u>
The following amounts are repayable to the director:		
	Apr 25	Nov 24
	€	€
Thomas Corcoran	-	5,524
	<u>-</u>	<u>5,524</u>
13. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial period-end.		
14. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 6 January 2026.		