

**Registration number 302643**

**Little City Construction Co. Limited**

**Abridged accounts**

**for the year ended 31 March 2025**

# Little City Construction Co. Limited

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(Annexed to the 2026 Return)

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## **Little City Construction Co. Limited**

### **Directors and other information**

<b>Directors</b>	Mr. Pat O Connor Mr. Padraic O Dea
<b>Secretary</b>	Mr. Padraic O Dea
<b>Company number</b>	302643
<b>Registered office</b>	158 Clochran Kilcloughans Tuam Co Galway
<b>Accountants</b>	Gaffney Murphy & Co Statutory Auditors & Accountants Lahinch Road Ennis Co. Clare
<b>Bankers</b>	Allied Irish Banks Dublin Road Tuam, Co. Galway

## **Little City Construction Co. Limited**

### **Extract from Directors' report for the year ended 31 March 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

#### **Directors Secretary and their interests in Shares of the Company**

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

	<b>Ordinary shares</b>	
	<b>31/03/25</b>	<b>01/04/24</b>
Mr. Pat O Connor	1	1
Mr.Padraig O Dea	1	1

## Little City Construction Co. Limited

### Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the 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 financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. 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
- 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.
- 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 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 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 statements

In relation to the financial statements as set out on pages 4 to 8 :

- 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 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 Gaffney Murphy & Co , all the company's accounting records and provided all the information necessary for all 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 31st March 2025.

### On behalf of the board

**Mr. Pat O Connor**

**Mr. Padraic O Dea**

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**Mr. Pat O Connor**

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**Mr. Padraic O Dea**

**Director**

**Director**

**Date :3rd February 2026**

**Date :3rd February 2026**

**Little City Construction Co. Limited**

**Balance Sheet  
as at 31st March**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	2		70,168		79,214
Financial assets	2		5,844		5,844
			76,012		85,058
<b>Current assets</b>					
Stocks		58,048		48,071	
Debtors		22,693		28,388	
Cash at bank and in hand		18,704		8,492	
			99,445		84,951
<b>Creditors: amounts falling due within one year</b>	3		(31,994)		(54,330)
<b>Net current assets</b>			67,451		30,621
<b>Total assets less current liabilities</b>			143,463		115,679
<b>Creditors: amounts falling due after more than one year</b>			(4,695)		(6,207)
<b>Net assets</b>			138,768		109,472
<b>Capital and reserves</b>					
Called up share capital	4		2		2
Profit and loss account			138,766		109,470
<b>Equity shareholders' funds</b>			138,768		109,472

We, as Directors of Little City Construction Co. Limited, state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to -
  - (i) 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
  - (ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

**The notes on pages 6 to 8 form an integral part of these financial statements.**

**Little City Construction Co. Limited**

The company has relied on the specified exemption 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 confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

**Mr. Pat O Connor**

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**Mr. Pat O Connor**

**Director**

**Date :3rd February 2026**

**Mr.Padraig O Dea**

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**Mr.Padraig O Dea**

**Director**

**Date :3rd February 2026**

**The notes on pages 6 to 8 form an integral part of these financial statements.**

## Little City Construction Co. Limited

### Notes to the abridged financial statements for the year ended 31 March 2025

#### 1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

##### 1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

##### Functional Currency

The functional currency of the financial statements is the euro.

##### 1.2. Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

##### 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:

Plant and machinery	-	15 % Reducing Balance Basis
Motor vehicles	-	20% Reducing Balance Basis
Scaffolding	-	12.5% Straight Line Basis
	-	

##### 1.4. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

##### 1.5. Stock

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

**Little City Construction Co. Limited**

**Notes to the abridged financial statements  
for the year ended 31 March 2025**

..... continued

<b>2. Fixed assets</b>	<b>Tangible fixed assets €</b>	<b>Financial assets €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 April 2024	221,134	5,844	226,978
Additions	9,500	-	9,500
At 31 March 2025	<u>230,634</u>	<u>5,844</u>	<u>236,478</u>
<b>Depreciation and</b>			
At 1 April 2024	141,920	-	141,920
Charge for year	18,546	-	18,546
At 31 March 2025	<u>160,466</u>	<u>-</u>	<u>160,466</u>
<b>Net book values</b>			
At 31 March 2025	<u>70,168</u>	<u>5,844</u>	<u>76,012</u>
At 31 March 2024	<u>79,214</u>	<u>5,844</u>	<u>85,058</u>
<b>3. Creditors: amounts falling due within one year</b>		<b>2025 €</b>	<b>2024 €</b>
<b><i>Loans &amp; other borrowings</i></b>			
Bank Loan		11,812	6,408
Net obligations under finance leases and hire purchase contracts		-	2,326
<b><i>Other creditors</i></b>			
Directors' accounts (see note 6)		18,226	35,026
Other creditors		1,770	1,800
<b><i>Taxation creditors</i></b>			
PAYE/PRSI		186	8,770
		<u>31,994</u>	<u>54,330</u>

**Little City Construction Co. Limited**

**Notes to the abridged financial statements  
for the year ended 31 March 2025**

..... continued

<b>4. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid equity</b>		
2 Ordinary shares of €1 each	2	2
	<u>          </u>	<u>          </u>

**5. Approval of financial statements**

The financial statements were approved by the Board on 3rd February 2026 and signed on its behalf by

**Mr. Pat O Connor**

**Mr. Padraic O Dea**

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**Mr. Pat O Connor**  
**Director**

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**Mr. Padraic O Dea**  
**Director**