

Registration number 710576

Creighton and Regan Construction Ltd.

Abridged accounts

for the year ended 31st December 2025

Creighton and Regan Construction Ltd.

Contents

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	2
Statement of directors' responsibilities	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements Including statement of accounting policies	6 - 10

Creighton and Regan Construction Ltd.

Directors and other information

Directors	Sean Creighton Michael Regan
Secretary	Michael Regan
Company number	710576
Registered office	Moyne Ballaghaderreen Co. Roscommon
Accountants	Finbar O'Reilly and Co. Ltd. Chartered accountants Abbey Street Roscommon

Creighton and Regan Construction Ltd.

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	
	31/12/25	31/12/24
Sean Creighton	50	50
Michael Regan	50	50
Company secretary		
Michael Regan	50	50

The original report was approved by the board on 27 February 2026 and signed on its behalf by Sean Creighton and Michael Regan.

Creighton and Regan Construction Ltd.

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 5 to 15 :

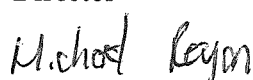
- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Finbar O'Reilly and Co. Ltd., 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 31st December 2025.

On behalf of the board

Sean Creighton
Director



Michael Regan
Director



Date: 27th February 2026

Creighton and Regan Construction Ltd.

**Abridged balance sheet
as at 31 December 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3		93,928		55,498
Current assets					
Stocks		800		800	
Debtors		37,462		30,467	
Cash at bank and in hand		528,281		330,713	
		<u>566,543</u>		<u>361,980</u>	
Creditors: amounts falling due within one year		<u>(67,857)</u>		<u>(38,475)</u>	
Net current assets			<u>498,686</u>		<u>323,505</u>
Total assets less current liabilities			592,614		379,003
Creditors: amounts falling due after more than one year	11		<u>(9,901)</u>		<u>(23,059)</u>
Net assets			<u>582,713</u>		<u>355,944</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			582,613		355,844
Equity shareholders' funds			<u>582,713</u>		<u>355,944</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.

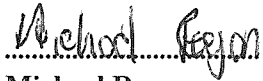
The notes on pages 6 to 10 form an integral part of these financial statements.

Creighton and Regan Construction Ltd.

The abridged accounts were approved by the Board on 27 February 2026 and signed on its behalf by



Sean Creighton
Director



Michael Regan
Director

The notes on pages 6 to 10 form an integral part of these financial statements.

Creighton and Regan Construction Ltd.
Notes to the abridged financial statements
for the year ended 31 December 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 have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

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	-	12.5% Straight Line
Motor vehicles	-	20% Straight Line

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Leasing and hire purchase commitments

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Creighton and Regan Construction Ltd.
Notes to the abridged financial statements
for the year ended 31 December 2025

..... continued

1.6. 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.

1.7. Pensions

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

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Employees

Number of employees

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

	2025	2024
Directors	2	2
Non-Directors	1	1
	3	3
	3	3

Employment costs

	2025	2024
	€	€
Wages and salaries	100,120	90,102
Other pension costs	52,000	30,000
	152,120	120,102
	152,120	120,102

Creighton and Regan Construction Ltd.
Notes to the abridged financial statements
for the year ended 31 December 2025

..... continued

2.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	87,880	84,048
Pension contributions to defined contribution schemes	52,000	30,000
	<u>139,880</u>	<u>114,048</u>
	<u>Number</u>	<u>Number</u>
Number of directors to whom retirement benefits are accruing under a money purchase scheme	2	2

Creighton and Regan Construction Ltd.
Notes to the abridged financial statements
for the year ended 31 December 2025

..... continued

3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 January 2025	146,479	146,479
Additions	69,292	69,292
At 31 December 2025	215,771	215,771
Depreciation		
At 1 January 2025	90,982	90,982
Charge for year	30,861	30,861
At 31 December 2025	121,843	121,843
Net book values		
At 31 December 2025	93,928	93,928

	Tangible fixed assets	Total
	€	€
Cost		
At 1 January 2024	119,219	119,219
Additions	27,260	27,260
At 31 December 2024	146,479	146,479
Depreciation		
At 1 January 2024	71,171	71,171
Charge for year	19,810	19,810
At 31 December 2024	90,981	90,981
Net book values		
At 31 December 2024	55,498	55,498

Creighton and Regan Construction Ltd.
Notes to the abridged financial statements
for the year ended 31 December 2025

..... continued

4. Share capital

	2025	2024
	€	€
Authorised equity		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>
Allotted, called up and fully paid share capital		
100 Ordinary Shares of €1 each	100	100
	<u>100</u>	<u>100</u>

5. Related party transactions

Michael Regan received rent of €15,000 from the company for the storage of company equipment and vehicles.

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 27 February 2026.