

Company Number: 133896

**Colin Edwards & Sons (Construction) Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# Colin Edwards & Sons (Construction) Limited

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## **Colin Edwards & Sons (Construction) Limited DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Colin Óg Edwards John Paul Edwards
<b>Company Secretary</b>	Margaret Edwards
<b>Company Number</b>	133896
<b>Registered Office and Business Address</b>	Duinch Banteer Co. Cork.
<b>Accountants</b>	Forvis Mazars Ireland Limited Chartered Accountants 25 Bank Place Mallow Co Cork
<b>Bankers</b>	Bank of Ireland 150 Bank Place Mallow Co Cork
	Permanent TSB 29 Bank Place Mallow Co. Cork
	Allied Irish Banks plc. 66 South Mall Cork

# Colin Edwards & Sons (Construction) Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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 that 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", applying Section 1A of that Standard, 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 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 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 Forvis Mazars Ireland Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

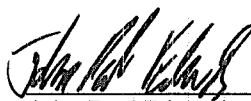
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board



Colin Og Edwards  
Director

19 December 2025



John Paul Edwards  
Director

19 December 2025

# Colin Edwards & Sons (Construction) Limited

## BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	90,568	61,779
<b>Current Assets</b>			
Stocks	6	2,500	2,500
Debtors	7	107,818	29,983
Cash and cash equivalents		1,600,161	1,320,815
		1,710,479	1,353,298
<b>Creditors: amounts falling due within one year</b>	8	(192,386)	(45,243)
<b>Net Current Assets</b>		1,518,093	1,308,055
<b>Total Assets less Current Liabilities</b>		1,608,661	1,369,834
<b>Provisions for liabilities</b>	9	(496)	(920)
<b>Net Assets</b>		1,608,165	1,368,914
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1	1
Retained earnings		1,608,164	1,368,913
<b>Equity attributable to owners of the company</b>		1,608,165	1,368,914

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.

We as Directors of Colin Edwards & Sons (Construction) 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) 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 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 19 December 2025 and signed on its behalf by:

  
Colin Óg Edwards  
Director

  
John Paul Edwards  
Director

**Colin Edwards & Sons (Construction) Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 August 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 September 2023</b>	1	1,249,691	1,249,692
Profit for the financial year	-	119,222	119,222
<b>At 31 August 2024</b>	1	1,368,913	1,368,914
Profit for the financial year	-	239,251	239,251
<b>At 31 August 2025</b>	<b>1</b>	<b>1,608,164</b>	<b>1,608,165</b>

# Colin Edwards & Sons (Construction) Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Colin Edwards & Sons (Construction) Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 133896. The registered office of the company is Duinch, Banteer, Co. Cork. which is also the principal place of business of the company. The principal activity of the company is the erection of industrial buildings. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 August 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 year, 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 services 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	- 20% Reducing Balance
Fixtures, fittings and equipment	- 33.33% Reducing Balance
Motor vehicles	- 20% Reducing Balance

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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

## Colin Edwards & Sons (Construction) Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

#### Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

#### 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.

#### 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

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

3.	<b>Operating profit</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Operating profit is stated after charging:</b>		
	Depreciation of tangible assets	<b>24,529</b>	17,911
	Loss/(profit) on disposal of tangible assets	<b>1,385</b>	-
		<u>          </u>	<u>          </u>

#### 4. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 4).

	<b>2025</b>	<b>2024</b>
	Number	Number
Administration	1	-
Production	4	4
	<u>          </u>	<u>          </u>
	<b>5</b>	<b>4</b>
	<u>          </u>	<u>          </u>

## Colin Edwards & Sons (Construction) Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

5. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 September 2024	38,709	351,973	125,567	516,249
Additions	53,250	1,453	-	54,703
Disposals	-	-	(12,900)	(12,900)
At 31 August 2025	<u>91,959</u>	<u>353,426</u>	<u>112,667</u>	<u>558,052</u>
<b>Depreciation</b>				
At 1 September 2024	34,333	342,104	78,033	454,470
Charge for the financial year	11,525	3,774	9,230	24,529
On disposals	-	-	(11,515)	(11,515)
At 31 August 2025	<u>45,858</u>	<u>345,878</u>	<u>75,748</u>	<u>467,484</u>
<b>Net book value</b>				
At 31 August 2025	<u>46,101</u>	<u>7,548</u>	<u>36,919</u>	<u>90,568</u>
At 31 August 2024	<u>4,376</u>	<u>9,869</u>	<u>47,534</u>	<u>61,779</u>
<b>6. Stocks</b>			<b>2025</b>	<b>2024</b>
			€	€
Work in progress			<u>2,500</u>	<u>2,500</u>
The replacement costs of the above stock figures do not differ materially from the figures shown.				
<b>7. Debtors</b>			<b>2025</b>	<b>2024</b>
			€	€
Trade debtors			104,405	-
Taxation			-	19,370
Prepayments			3,413	10,613
			<u>107,818</u>	<u>29,983</u>
<b>8. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>			€	€
Trade creditors			17,565	28,877
Amounts owed to connected parties (Note 13)			1,000	1,000
Taxation			42,928	4,366
Accruals			55,893	11,000
Deferred Income			75,000	-
			<u>192,386</u>	<u>45,243</u>

## Colin Edwards & Sons (Construction) Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

#### 9. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances	Total	Total
	€	2025 €	2024 €
At financial year start	920	920	-
Charged to profit and loss	(424)	(424)	920
At financial year end	<u>496</u>	<u>496</u>	<u>920</u>

#### 10. Profit and loss account

	2025 €	2024 €
At 1 September 2024	1,368,913	1,249,691
Profit for the financial year	239,251	119,222
At 31 August 2025	<u>1,608,164</u>	<u>1,368,913</u>

#### 11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

#### 12. Directors' remuneration

	2025 €	2024 €
Remuneration	<u>198,940</u>	<u>152,158</u>

The directors' disclosures include wages and salaries to connected parties as defined by Section 220 of the Companies Act 2014.

#### 13. Related party transactions

The following amounts are due to other connected parties:

	2025 €	2024 €
CJP Holdings Limited	<u>1,000</u>	<u>1,000</u>

#### 14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

#### 15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 December 2025.