

**REGISTERED NUMBER 718987**

**TOWER ROAD CONSTRUCTION LIMITED**

**ABRIDGED ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MAY 2025**

---

**TOWER ROAD CONSTRUCTION LIMITED**

<b><u>TABLE OF CONTENTS</u></b>	<b><u>PAGE</u></b>
DIRECTORS AND OTHER INFORMATION	3
STATEMENT OF DIRECTORS RESPONSIBILITIES	4
ABRIDGED BALANCE SHEET	5
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS INCLUDING STATEMENT OF ACCOUNTING POLICIES	6 - 7

**TOWER ROAD CONSTRUCTION LIMITED**

**DIRECTORS AND OTHER INFORMATION**

DIRECTOR NEIL O DONNELL

SECRETARY MICHAEL O DONNELL

COMPANY NUMBER 718987

REGISTERED OFFICE THE BRAE  
DOOAGH  
ACHILL  
CO. MAYO

ACCOUNTANT BRENDAN O'HARA  
CHARTERED ACCOUNTANT  
PONTOON DRIVE  
CASTLEBAR  
CO. MAYO

BANKERS BANK OF IRELAND  
ELLISON STREET  
CASTLEBAR  
CO. MAYO

## **TOWER ROAD CONSTRUCTION LIMITED**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

---

The directors made the following statement in respect of the 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 Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping books of account 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 Acts 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 7.

- 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 Brendan O'Hara, Chartered Accountant, all the company's accounting records and provided all the information, books or documents 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 period ended 31<sup>st</sup> May 2025..

On behalf of the board

Director: Neil O'Donnell  
**Director**

Date: 2<sup>nd</sup> December 2025

## TOWER ROAD CONSTRUCTION LIMITED

### ABRIDGED BALANCE SHEET AS AT 31<sup>st</sup> May 2025

	<u>NOTE</u>	2025	2024
<u>FIXED ASSETS</u>	2	1,573	----
<u>CURRENT ASSETS</u>			
Cash at Bank		21,698	92
Debtors		1,125	39
		<u>22,823</u>	<u>131</u>
<u>CURRENT LIABILITIES</u>			
Creditors (amounts falling due within one year)	3	21,351	136
		<u>          </u>	<u>          </u>
<u>Net Current Assets (Liabilities)</u>		1,472	(5)
<u>NET TOTAL ASSETS</u>		<u>3,045</u>	<u>(5)</u>
<u>FINANCED BY:</u>			
Called up Share Capital	4	10	10
Profit & Loss Account		3,035	(15)
		<u>          </u>	<u>          </u>
		3,045	(5)
		<u>          </u>	<u>          </u>

We as directors of Tower Road Construction 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 are satisfied,
- the shareholders of the company have not served a notice on the company under Section 334(1) 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 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.
- the company has relied on the specified exemption contained in section 352 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 Companies Act 2014.

The abridged accounts were approved by the Board on 2<sup>nd</sup> December 2025 and signed on its behalf by:

Director: Neil O Donnell  
**Director**

**The notes on pages 6 to 7 form an integral part of these financial statements**

## TOWER ROAD CONSTRUCTION LIMITED

### NOTES ON AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MAY 2025

---

#### 1. ACCOUNTING POLICIES

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

- a) Basis of Preparation  
The financial statements are prepared under the Historical Cost Convention unless otherwise specified within the accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, and the Companies Act 2014..
- b) Fixed Assets and Depreciation  
Fixed Assets are stated at cost less accumulated depreciation.  
Depreciation is calculated with reference to original cost to write off the assets over their useful lives at the following annual rates.  
Equipment 12.5% on cost
- c) Cash Flow Statements:  
The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### 2. FIXED ASSETS

	<b>Equipment</b>	<b>Total</b>
<b>Additions</b>	<b>1,642</b>	<b>1,642</b>
<b>At 31<sup>st</sup> May 2025</b>	<b>1,642</b>	<b>1,642</b>
<b>Depreciation</b>		
<b>Charge for period</b>	<b>69</b>	<b>69</b>
<b>At 31<sup>st</sup> May 2025</b>	<b>69</b>	<b>69</b>
<b>Net Book Value</b>	<b>1,573</b>	<b>1,573</b>

3. <u>CREDITORS</u>	2025	2024
<u>Amounts falling due within one year</u>	€	€
Trade Creditors	3019	--
Accrued Expenses	300	136
Taxation	2934	---
Directors Current Account	2,098	---
Advance Deposit	13000	---
	<hr/>	<hr/>
	21,351	136
	<hr/> <hr/>	<hr/> <hr/>

## TOWER ROAD CONSTRUCTION LIMITED

### NOTES ON AND FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31<sup>st</sup> MAY 2025 (CONTINUED)

4.	<u>CALLED UP SHARE CAPITAL</u>	2025 €	2024 €
	<u>Authorised:</u>		
	1,000,000 Ordinary Shares of €1 each	1,000,000	1,000,000
		<hr/> <hr/>	<hr/> <hr/>
	<u>Issued &amp; Fully Paid</u>		
	10 Ordinary Shares of €1 each	10	10
		<hr/> <hr/>	<hr/> <hr/>

#### 5. CAPITAL COMMITMENTS

The company had no capital commitments at 31<sup>st</sup> May 2025.

#### 6. CONTINGENT LIABILITIES

The director is not aware of the existence of any contingent liabilities at 31<sup>st</sup> May 2025.

#### 6. APPROVAL OF ACCOUNTS

The accounts were approved by the directors on 2nd December 2025.