
CS BRICKLAYING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

CS BRICKLAYING LIMITED

COMPANY INFORMATION

Director	Colm Smith
Company secretary	Siobhan Smith
Registered number	606103
Registered office	Termon Virginia Cavan
Accountants	Woods and Partners Limited Chartered Accountants Woods House Cannon Street Kells Co. Meath
Bankers	Allied Irish Bank Kells Meath

CS BRICKLAYING LIMITED

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CS BRICKLAYING LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	6	41,137	44,097
		41,137	44,097
Current assets			
Stocks	7	35,000	35,000
Debtors: amounts falling due within one year	8	117,023	125,051
Cash at bank and in hand	9	40,846	17,786
		192,869	177,837
Creditors: amounts falling due within one year	10	(24,671)	(15,331)
Net current assets		168,198	162,506
Total assets less current liabilities		209,335	206,603
Net assets		209,335	206,603
Capital and reserves			
Called up share capital presented as equity		1	1
Profit and loss account	11	209,334	206,602
Shareholders' funds		209,335	206,603

CS BRICKLAYING LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 JUNE 2025**

I, as director of CS Bricklaying Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved on 19 February 2026.

Colm Smith

Director

Date:

The notes on pages 3 to 10 form part of these financial statements.

CS BRICKLAYING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

The financial statements comprising of the Statement of Income and retained earnings and the Statement of financial position and the related notes constitute the individual financial statements of CS Bricklaying for the financial year ended 30 June 2025.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 606103). The address of the registered office is Termon, Virginia, Co. Cavan.

The principal activity of the company continued to be that of bricklaying.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adapt the going concern basis of accounting in preparing the financial statements.

CS BRICKLAYING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Accounting policies (continued)

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of income and retained earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Revenue recognition

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.5 Interest income

Interest income is recognised in profit or loss using the effective interest method.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.6 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

Group pension plan

Multi-employer pension plan

The Company is a member of a multi-employer plan. Where it is not possible for the Company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

2.7 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

CS BRICKLAYING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.8 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method and the reducing balance method.

Depreciation is provided on the following basis:

Plant and machinery	-	12.5%	Straight Line
Motor vehicles	-	20.0%	Reducing Balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.9 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a weighted average basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.10 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.12 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

CS BRICKLAYING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

3. Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The director considers the accounting estimates and assumptions below to be its critical accounting judgements and estimates.

4. Employees

The average monthly number of employees, including the director, during the year was as follows:

	30 June 2025 No.	<i>30 June 2024 No.</i>
Employees	5	<i>4</i>

5. Director's remuneration

	30 June 2025 €	<i>30 June 2024 €</i>
Director's emoluments	69,448	<i>67,827</i>
Company contributions to defined contribution pension schemes	13,608	<i>9,706</i>
	83,056	<i>77,533</i>

During the year retirement benefits were accruing to no directors (2024 - NIL) in respect of defined contribution pension schemes.

CS BRICKLAYING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

6. Tangible fixed assets

	Plant and machinery €	Motor vehicles €	Total €
Cost or valuation			
At 1 July 2024	46,785	43,205	89,990
Additions	5,565	-	5,565
At 30 June 2025	<u>52,350</u>	<u>43,205</u>	<u>95,555</u>
Depreciation			
At 1 July 2024	12,594	33,299	45,893
Charge for the year on owned assets	6,544	1,981	8,525
At 30 June 2025	<u>19,138</u>	<u>35,280</u>	<u>54,418</u>
Net book value			
At 30 June 2025	<u>33,212</u>	<u>7,925</u>	<u>41,137</u>
At 30 June 2024	<u>34,191</u>	<u>9,906</u>	<u>44,097</u>

7. Stocks

	2025 €	2024 €
Work in progress	35,000	35,000
	<u>35,000</u>	<u>35,000</u>

8. Debtors

	2025 €	2024 €
Other debtors	1,640	9,668
Prepayments	115,383	115,383
	<u>117,023</u>	<u>125,051</u>

CS BRICKLAYING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

9. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	40,846	17,786
	<u>40,846</u>	<u>17,786</u>

10. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Taxation and social insurance	9,489	5,388
Other creditors	12,883	7,763
Accruals	2,299	2,180
	<u>24,671</u>	<u>15,331</u>

11. Reserves

Profit and loss account

The reserves figure at the year end was €206,602 (2024: €190,302)

12. Related party transactions

Colm Smith is the director of the company. The amount due to him at the year end was €12,883 (2024:€7,763). Debtors include an amount of €110,383 owing to the company by Mithbro Developments Ltd. Colm Smith is a director of Mithbro Developments Ltd. This amount was received by the company after the year end.

13. Approval of financial statements

The director approved these financial statements for issue on 19 February 2026