

AVIARY CONSTRUCTION LTD

SMALL AUDIT EXEMPT COMPANY

ABRIDGED COMPANIES ACT ENTITY FINANCIAL STATEMENTS

Name of Company: Aviary Construction Ltd

Companies registration number: 386105

Unaudited Financial Statements year ending 30<sup>th</sup> June, 2025

Contents

1. Names of Directors and other information
2. Extract from Directors report in accordance with section 329 of the Companies Act 2014
3. Balance Sheet
4. Notes to the Financial Statements

**AVIARY CONSTRUCTION LTD****NAMES OF DIRECTORS AND OTHER INFORMATION****1. Directors**

Christopher McMahon, Rathside, Mullaghmast, Ballitore, Co Kildare.  
Ger Brennan, Grangemellon, Ballyroe, Athy, Co Kildare.

**2. Shareholdings**

Christopher McMahon holds 1 ordinary 1 euro share.  
Ger Brennan holds 1 ordinary 1 euro share.  
Fred Hickey holds 1 ordinary 1 euro share.

**3. Secretary**

Christopher McMahon , Rathside, Mullaghmast, Ballitore, Co Kildare.

**Registered Office**

C/o Miller & Brennan  
71 Leinster Street  
Athy  
Co Kildare

**Accountants**

Miller & Brennan Accountants  
71 Leinster Street  
Athy  
Co Kildare

**4. Bankers**

Bank of Ireland  
Emily Square  
Athy  
Co Kildare

**5. Solicitors**

RA Osborne & Sons Solicitors  
Emily Square  
Athy  
Co Kildare

Aviary Construction Ltd

EXTRACTS FROM DIRECTORS REPORT

SECTION 329

THE DIRECTORS SHAREHOLDINGS

1. Christopher McMahon

Who is a director holds 1 ordinary 1 euro share in Aviary Construction Ltd and does not hold any other shares or debentures of the Company.

There is no group company. He is Company Secretary.

2. Fred Hickey

Who is not a director holds 1 ordinary 1 euro shares in Aviary Construction Ltd and does not hold any other shares or debentures of the Company.

There is no group company.

3. Ger Brennan

Who is a director holds 1 ordinary 1 euro share in Aviary Construction Ltd and does not hold any other shares or debentures of the Company. There is no group company.

AVIARY CONSTRUCTION LTDABRIDGED BALANCE SHEET AS AT 30<sup>TH</sup> JUNE 2025

	Year ended 30/06/2025	Year ended 30/06/2024
Intangible Assets	Nil	Nil
Tangible Assets	315	375
	-----	-----
<b><u>Current Assets</u></b>		
Cash at bank	43,028	25,218
Debtors	48,000	60,000
VAT Refund due	Nil	745
	-----	-----
	91,028	85,963
	-----	-----
<b><u>Current Liabilities</u></b>		
Bank Loan	Nil	Nil
VAT	3,928	Nil
Trade Creditors	9,081	50,316
Accruals	2,430	2,270
Corporation Tax	2,342	Nil
	-----	-----
	17,781	52,586
	-----	-----
Net Current Assets	73,247	33,377
	-----	-----
Net Assets	73,562	33,752
	=====	=====
<b>Represented by Capital Employed</b>		
Called up share capital	3	3
Profit and Loss Account	73,559	33,749
Long Term Loan	Nil	Nil
	-----	-----
	73,562	33,752
	=====	=====

Signed on behalf of the Board

*Gerald Brennan*  
-----  
Gerald Brennan  
Director

01/04/2026

*Christopher Mc Mahon*  
-----  
Christopher Mc Mahon  
Director

01/04/2026

AVIARY CONSTRUCTION LTD

We the directors of Aviary Construction Ltd 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) of the Companies Act 2014.
- (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 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; We have done so on the ground 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.

On behalf of the board

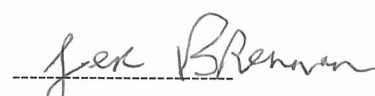


Christopher McMahon

**Director**

**Date:**

01/04/2026



Gerald Brennan

**Director**

**Date:**

01/04/2026

**Aviary Construction Ltd**  
**Notes to the financial statements**  
**for the year ended 30<sup>th</sup> June 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:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	12.5% Reducing balance
Fixtures, fittings and		
Equipment	-	12.5% Reducing balance
Motor vehicles	-	20% Reducing balance

**1.4. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. Lease incentives are recognised over the shorter of the lease term and the date of the next rent review.

**1.5. 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.

**2. Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.