

**KILLURAN CONSTRUCTION LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**YEAR ENDED 30<sup>th</sup> APRIL 2025**  
**COMPANY REGISTRATION NO: 302546**

**KILLURAN CONSTRUCTION LIMITED**

**ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025  
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**KILLURAN CONSTRUCTION LIMITED**  
**EXTRACT FROM DIRECTORS REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**Directors` and Secretary and their interests**

The directors and secretary`s beneficial interests in the shares of the company were as stated below:

<b>Capital</b>	<b>Ord Share Capital</b>	<b>Ord Share</b>
	<b>€2 each</b>	<b>€2 each</b>
Donal Cooney	99	99
Marie Cooney	1	1

**KILLURAN CONSTRUCTION LIMITED****ABRIDGED BALANCE SHEET  
AS AT 30 APRIL 2025**

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	<b>2025</b>	<b>2024</b>
<b>Notes</b>	<b>€</b>	<b>€</b>
<b>Fixed Assets</b>		
Tangible assets	20,261	24,676
<b>Current Assets</b>	1,284,528	1,203,981
<b>Creditors: amounts falling Due within one year</b>	<u>111,265</u>	<u>73,186</u>
<b>Net Current Assets</b>	<u>1,173,263</u>	<u>1,130,795</u>
<b>Total Assets Less Current Liabilities</b>	<u>1,193,524</u>	<u>1,155,471</u>
<b>Capital and Reserves</b>		
Capital and Reserves	<u>1,193,524</u>	<u>1,155,471</u>

## **KILLURAN CONSTRUCTION LIMITED**

### **ABRIDGED BALANCE SHEET AS AT 30 APRIL 2025 (Continued)**

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We, as directors of Killuran Construction Ltd, state that:

- (a) these financial statements have been prepared in accordance with the micro companies regime and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities regime' and the provisions applicable to companies subject to the small companies regime.
- (b) the company is availing itself of the exemption from audit provided by Chapter 15 of Part 6 of the Companies Act 2014:
- (c) the company is availing itself of the exemption on the grounds that section 358 is complied with;
- (d) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (e) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:
  - (i) 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 or for such a year; and
  - (ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.
- (f) the company has relied on the specified exemption as a micro company contained in section 352 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014:

The financial statements were approved by the Board on 30<sup>th</sup> December 2025 and signed on its behalf by:

Donal Cooney  
**Director**

Marie Cooney  
**Director**

**KILLURAN CONSTRUCTION LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**1. Accounting Policies**

**Company information**

Killuran Construction Ltd is a company limited by shares incorporated in Republic of Ireland. The registered office is Killuran, Broadford, Co. Clare.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 105 “The Financial Reporting Standard applicable to the Micro-Entities Regime” and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 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 directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**KILLURAN CONSTRUCTION LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	12.5% straight line
Motor vehicle	12.5% straight line

**1.5 Stock**

Stock is valued at the lower of cost and net realizable value.

**1.6 Pensions**

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

**2. Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities three months or less and bank overdrafts.

## KILLURAN CONSTRUCTION LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 3. Share Capital

##### Authorised

100,000 ordinary shares of €2 each 200,000      200,000

##### Allotted, called up and fully paid

100 ordinary shares of €2 each 200                      200

#### 4. Directors' Interests

The directors' beneficial interests in the shares of the company were as stated below:

Capital	Ord Share Capital €2 each	Ord Share €2 each
Donal Cooney	99	99
Marie Cooney	1	1

#### 5. Approval of financial statements

The directors approved the financial statements on 30<sup>th</sup> December 2025.

**Director**

Donal Cooney

**Director**

Marie Cooney