

**Michael Murrihy Construction Limited**

**Abridged Financial Statements**

**Year Ended 30th June 2025**

**Michael Murrihy Construction Limited**

**Abridged Financial Statements for the year ended 30/06/25.**

**Contents**

	<b>Page</b>
Company Information	1
Extract from Directors' Report in accordance with section 329 of the Companies act 2014	2
Statement of Directors Responsibilities	3
Abridged Balance Sheet	4 - 5
Notes to the Abridged Financial Statements	6 - 8

## **Michael Murrehy Construction Limited**

### **Company Information**

<b>Directors</b>	Michael Murrehy Kevin Murrehy Declan Murrehy Mary Murrehy
<b>Secretary</b>	Kevin Murrehy
<b>Company Number</b>	546051
<b>Registered Office</b>	Claureen Lahinch Road Ennis Co. Clare
<b>Business Address</b>	Claureen Lahinch Road Ennis Co. Clare
<b>Accountants</b>	MOET Accountants Accountants & Business Consultants Suite 4C Whitethorns Castletroy Limerick
<b>Principal Bankers</b>	Bank of Ireland Dooradoyle Limerick
<b>Solicitors</b>	John Callanan & Company Clare Road Ennis Co. Clare

## Michael Murrhly Construction Limited

### Directors' Report for the year ended 30th June 2025

#### Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

#### Directors, Secretary and their Interests :

The beneficial interests of the directors, their families and nominees in the share capital of the company appear in the register of shareholders at 30th June 2025 and 30th June 2024 as follows:

	Ordinary shares		% Shareholdings	
	2025	2024	2025	2024
Michael Murrhly	-	-	-	-
Kevin Murrhly (Secretary)	300	300	30	30
Declan Murrhly	300	300	30	30
Mary Murrhly	400	400	40	40
	<u>1,000</u>	<u>1,000</u>		

All shares were shares in Michael Murrhly Construction Limited and all were beneficially held. The directors and secretary who held office at the year end had no interests other than those shown above in the shares in the company.

There were no changes in shareholdings between the 30th June 2025 and the date of signing the financial statements.

The present directors are listed on page 1. On the 27th June 2024 Micheal Murrhly transferred his 300 shares to Mary Murrhly.

On Behalf of the Board

**Mary Murrhly** Director

**Kevin Murrhly** Director

Date: 18/02/26.

## **Michael Murrhly Construction Limited**

### **Statement of Directors' Responsibilities and Declaration on 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 Certified Public Accountants.

Irish company law requires the directors to prepare financial statements for each financial year 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 year. In preparing those financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements. The directors are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with Irish statute comprising 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 as set out on pages 4 to 8

- (a) 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.
- (b) The directors confirm that they have made available to MOET Accountants, Accountants and Business Consultants all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30/06/25.

On Behalf of the Board

**Mary Murrhly**

Director

**Kevin Murrhly**

Director

Date: 18/02/26.

## Michael Murrihy Construction Limited

### Abridged Balance Sheet as at 30/06/25

	Note	€	2025 €	€	2024 €
<b>Fixed Assets :</b>					
Tangible Assets	3		161,741		203,952
<b>Current Assets :</b>					
Stocks		1,022,260		950,000	
Debtors		15,214		-	
Cash at Bank and in Hand		161,288		222,099	
		<u>1,198,762</u>		<u>1,172,099</u>	
<b>Creditors :</b>					
Amounts falling due within one year	4	(101,404)		(157,378)	
<b>Net Current Assets</b>			<u>1,097,358</u>		<u>1,014,721</u>
<b>Total Assets less Current Liabilities</b>			<u>1,259,099</u>		<u>1,218,673</u>
<b>Creditors :</b>					
Amounts falling due after one year			(20,343)		(32,516)
<b>Net Assets</b>			<u><u>1,238,756</u></u>		<u><u>1,186,157</u></u>
<b>Capital and Reserves :</b>					
Called Up Share Capital	6		1,000		1,000
Profit and Loss Account			1,237,756		1,185,157
<b>Equity Shareholders' Funds</b>			<u><u>1,238,756</u></u>		<u><u>1,186,157</u></u>

## **Michael Murrihy Construction Limited**

### **Abridged Balance Sheet as at 30/06/25**

We as directors of Michael Murrihy Construction Limited state that:

- (a) the company is availing itself of the exemption provided for by Chapter 16 Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 of the Companies Act 2014 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

The financial statements were approved by the Board on the 18 February 2026 and signed on its behalf by:

**Mary Murrihy**  
Director

**Kevin Murrihy**  
Director

## **Michael Murrhly Construction Limited**

### **Notes to the Abridged Financial Statements for the year ended 30th June 2025**

#### **1. Accounting Policies**

##### **1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and the Financial Reporting Standards issued by the Accounting Standards Board.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it meets the size criteria of a small company as set by the Companies (Amendment) Act 1986.

##### **1.2. Tangible fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and equipment	-	20% Straight line
Motor vehicles	-	20% Reducing balance

##### **1.3. Stock**

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

##### **1.4. Pensions**

The company operates a defined contribution pension scheme. Pension costs are charged to the Profit and Loss Account during the year in which they occur.

The assets of the scheme are held separately from those of the company in an independently administered fund.

##### **1.5. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors considers that a liability to taxation is unlikely to materialise.

#### **2. Going concern**

The directors are confident that the Company has adequate resources to maintain its operational capacity and deliver on its growth strategy for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial statements.

**Michael Murrhy Construction Limited**

**Notes to the Abridged Financial Statements  
for the year ended 30th June 2025**

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<b>3. Fixed assets</b>	<b>Tangible fixed assets €</b>	
<b>Cost</b>		
At 1st July 2024	365,637	
Additions	30,525	
Disposals	(11,179)	
	<hr/>	
At 30th June 2025	<b>384,983</b>	
<b>Depreciation</b>		
At 1st July 2024	161,685	
Charge for year	61,557	
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At 30th June 2025	<b>223,242</b>	
<b>Net book values</b>		
At 30th June 2025	<b>161,741</b>	
	<hr/>	
At 30th June 2024	<b>203,952</b>	
	<hr/> <hr/>	
<b>4. Creditors: amounts falling due within one year</b>	<b>2025 €</b>	<b>2024 €</b>
Hire purchase contracts	23,865	36,558
Trade creditors	31,976	68,280
Corporation tax	9,376	451
Paye/Prsi	16,558	24,082
Directors' accounts	4,560	11,882
Accruals and other creditors	5,000	5,000
	<hr/>	<hr/>
	<b>91,335</b>	<b>153,810</b>
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**Michael Murrphy Construction Limited**

**Notes to the Abridged Financial Statements  
for the year ended 30th June 2025**

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<b>5. Creditors: amounts falling due after more than one year</b>	<b>2025</b> €	<b>2024</b> €
Net obligations under finance leases and hire purchase contracts	<u>20,343</u>	<u>32,516</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	<u>23,864</u>	36,558
Repayable between one and five years	<u>20,343</u>	<u>32,516</u>
	<u>44,207</u>	<u>69,074</u>
<b>6. Share capital</b>	<b>2025</b> €	<b>2024</b> €
<b>Authorised</b> 100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b> 1,000 Ordinary shares of €1 each	<u>1,000</u>	<u>1,000</u>
<b>7. Approval of financial statements</b>		
The financial statements were approved by the Board on the 18th February 2026		