

Company registration number: 397879

**Mark Shaw Construction Ltd.
Trading as Mark Shaw Construction Limited
Unaudited abridged statutory financial statements
for the financial year ended 28 February 2025**

Mark Shaw Construction Ltd.

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Mark Shaw Construction Ltd.

Directors and other information

Director	Mark Shaw
Secretary	Mary Shaw
Company number	397879
Registered office	Mark Shaw Construction Limited Bishopswood Portarlington Co. Offaly
Business address	Bishopswood Portarlington Co. Offaly
Accountants	Michael J McCormack & Co Accountants Limited Chartered Accountants Congress House Portarlington Co Laois
Bankers	Allied Irish Banks Plc Portlaoise Co Laois
Solicitors	Aidan O Donnell & Co Main Street Portarlington Laois

Mark Shaw Construction Ltd.

**Accountants' Report to the director
on the Unaudited statutory financial statements of Mark Shaw Construction Ltd.**

We have compiled the statutory financial statements set out on pages 3 to 8 of Mark Shaw Construction Ltd. for the financial year ended 28/02/25.

We have compiled the statutory financial statements which comprise the profit and loss account, balance sheet and related notes of Mark Shaw Construction Ltd. for the financial year ended 28/02/25.

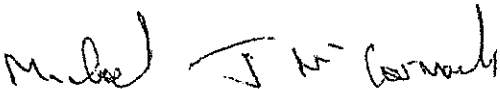
Respective responsibilities of directors and accountants

The company's director is responsible for the statutory financial statements. It is our responsibility to compile the financial statements of Mark Shaw Construction Ltd. from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the statutory financial statements in accordance with the guidance contained in Compilation Engagements - Technical Statement and the International Standard on Related Services 4410 (revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial reporting Standard 105 (FRS 105), the Financial reporting Standard applicable in the Republic of Ireland, and Irish Statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the statutory financial statements.



Michael J McCormack & Co Accountants Limited
Chartered Accountants
Congress House
Portarlinton
Co Laois

12 November 2025

Mark Shaw Construction Ltd.

**Balance sheet
As at 28/02/25**

	2025		2024	
	€	€	€	€
Called up share capital not paid		100		100
Fixed assets		330,108		374,334
Current assets	657,041		467,459	
Prepayments and accrued income	1,766		1,974	
		658,807		469,433
Creditors: amounts falling due within one year		(25,062)		(12,647)
Net current assets		<u>633,745</u>		<u>456,786</u>
Total assets less current liabilities		963,953		831,220
Accruals and deferred income		(3,500)		(3,498)
Net assets		<u><u>960,453</u></u>		<u><u>827,722</u></u>
Capital and reserves		<u><u>960,453</u></u>		<u><u>827,722</u></u>

I, as director of Mark Shaw 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) the company qualifies for the micro companies regime on the grounds that section 280D of the companies act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

Mark Shaw Construction Ltd.

**Balance sheet (continued)
As at 28/02/25**

(e) the director acknowledges the company's obligations under this Act, to (i) keep adequate accounting records and prepare statutory financial statements which as the company qualifies for the micro company regime and complies with the minimum requirements of the Act in relation to its statutory financial statements is presumed, until the contrary is proved, to 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 financial year and (ii) to otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company; and

(f) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 12/11/25 and signed by:

On behalf of the board



Signature

Mark Shaw

Director

12/11/25

Company registration number: 397879

Mark Shaw Construction Ltd.

Notes to the abridged financial statements Financial year ended 28/02/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Mark Shaw Construction Limited, Bishopswood, Portarlington, Co. Offaly. The company registration number is 397879.

2. Statement of compliance

These statutory financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 The financial reporting Standard applicable to the Micro Companies Regime issued by the Financial Reporting Council (FRS 105). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with Section 280E of the Companies Act 2014 and FRS 105.

Currency

The statutory financial statements are prepared in Euro, which is the functional currency of the entity, and all amounts have been rounded to the nearest Euro.

3. Accounting policies and measurement bases

Going concern

After reviewing the Company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover

Turnover is stated net of trade discounts, volume rebates, vat and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither the continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Turnover from the rendering of services is recognised by reference to the stage of the completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all of the following conditions are satisfied: (a) the amount of revenue can be measured reliably; (b) it is probable that the economic benefits associated with the transaction will flow to the company; (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Mark Shaw Construction Ltd.

Notes to the abridged financial statements (continued) Financial year ended 28/02/25

Taxation

The charge for taxation is based on profit for the year. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date. Deferred taxation is not recognised.

Tax is recognised in the Profit & Loss Account, except to the extent that it relates to items recognised in other comprehensive income or equity, in which case the related tax is recognised in other comprehensive income or equity.

Tangible assets

All tangible fixed assets, including investment properties, are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchases taxes, and also any costs 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, which can include the cost of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Investment Property	- 2%	straight line
Plant and machinery	- 12.5%	straight line
Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the past prior years. A reversal of an impairment loss is recognised immediately in profit and loss account.

Stocks

Stocks are valued at the lower of cost and net realisable value using the first in first out method. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw materials, direct labour and attributable proportion of direct production overheads. Net realisable value comprises the actual or estimated selling price less costs to complete or to be incurred in marketing, selling or distribution.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) are impaired, an impairment loss is recognised.

Mark Shaw Construction Ltd.

Notes to the abridged financial statements (continued)
Financial year ended 28/02/25

Financial instruments

Financial Assets

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Such assets are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit & loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit & loss account.

Financial Liabilities

Basic financial liabilities, including trade and other payables are recognised at transaction price, unless the transaction constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Mark Shaw Construction Ltd.

Notes to the abridged financial statements (continued)
Financial year ended 28/02/25

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Post Balance Sheet Events

Since the year end, a dividend of €230,000 was paid by the company to the director.

4. Appropriations of profit and loss account

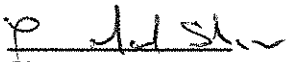
	2025	2024
	€	€
At the start of the financial year	827,622	775,106
Profit for the financial year	146,731	66,516
Dividends paid	(14,000)	(14,000)
At the end of the financial year	<u>960,353</u>	<u>827,622</u>

Company Name: Mark Shaw Construction Ltd.
Year Ended: 28/02/25
Company Number: 397879

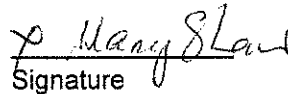
Overall Certification to Companies Registration Office

To Whom it May Concern,

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Signature
Mark Shaw
Director



Signature
Mary Shaw
Secretary

Date : 18/12/2025

Date: 18/12/2025