

**Registration number 204969**

**PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED.**

**Abridged accounts**

**for the year ended 30/06/25**

**PADDY DUIGNAN CONSTRUCTION  
COMPANY LIMITED.**

**Registration Number 204969  
for the year ended 30/06/25**

**Woodmount,**

**Overall Certification for Financial Statements Companies Act 2014**

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

\_\_\_\_\_  
Paddy Duignan  
**Director**

\_\_\_\_\_  
Marian Duignan  
**Secretary**

**Date :**

**PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED.**

**Directors and other information**

Directors	Paddy Duignan Marian Duignan Michael Duignan
Secretary	Marian Duignan
Company number	204969
Registered office	Woodmount Ballinasloe Co. Galway
Accountants	Philip O'Farrell for and on behalf of PT O'Farrell & Company Limited, Chartered Accountants & Statutory Auditors Castlemaine Court, Dublin Road, Athlone, Co. Westmeath.
Business address	Woodmount, Ballinasloe, Co. Galway
Bankers	Bank of Ireland, Athlone.

**PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED.**

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**PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED.**

**Abridged balance sheet  
as at 30/06/25**

		<b>2025</b>		<b>2024</b>	
	<b>Notes</b>	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	<b>3</b>		173,086		134,338
<b>Current assets</b>					
Stocks	<b>1</b>	26,650		-	
Debtors		104,850		19,559	
Cash at bank and in hand		218,857		344,227	
			<u>350,357</u>		<u>363,786</u>
<b>Creditors: amounts falling due within one year</b>		<u>(131,326)</u>		<u>(51,987)</u>	
<b>Net current assets</b>			<u>219,031</u>		<u>311,799</u>
<b>Net assets</b>			<u><u>392,117</u></u>		<u><u>446,137</u></u>
<b>Capital and reserves</b>					
Called up share capital	<b>4</b>		200		200
Profit and loss account			391,917		445,937
<b>Shareholders' funds</b>			<u><u>392,117</u></u>		<u><u>446,137</u></u>

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED., state that:

(a)the company is availing itself of audit exemption - 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 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; and

(d)the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

**Paddy Duignan**  
**Director**

Michael Duignan  
**Director**

Date:24/02/26

**The notes on pages 4 to 6 form an integral part of these financial statements.**

# PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED.

## Notes to the abridged financial statements for the year ended 30/06/25

### 1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of for the financial year ended 30/06/25.

PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED. 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 204969). The Registered Office is Woodmount, Ballinasloe, Co. Galway which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

#### Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

#### Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

### 2. Summary of significant Accounting policies

#### 2.1. Basis of Accounting

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

#### 2.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### 2.3. Tangible fixed assets and 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 machinery	-	20% Reducing Balance
Motor vehicles	-	20% Reducing Balance

**PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED.**

**Notes to the abridged financial statements  
for the year ended 30/06/25**

..... continued

**2.4. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

**2.5. Stock**

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

**2.6. Pensions**

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

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**2.7. 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 consider that a liability to taxation is unlikely to materialise.

**2.8. Directors' emoluments**

	<b>2025</b>	<b>2024</b>
Remuneration and other emoluments	64,700	64,300
Pension contributions	50,000	-
	<u>114,700</u>	<u>64,300</u>

	<b>Number</b>	<b>Number</b>
Number of directors to whom retirement benefits are accruing under a money purchase scheme	<u>1</u>	<u>1</u>

**Directors and their interests in Shares of the Company**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>30/06/25</b>	<b>01/07/24</b>
Paddy Duignan	25	25
Marian Duignan	25	25
Michael Duignan	50	50

**PADDY DUIGNAN CONSTRUCTION COMPANY LIMITED.**

**Notes to the abridged financial statements  
for the year ended 30/06/25**

..... continued

<b>3. Tangible fixed assets</b>	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Cost</b>			
At 01/07/24	188,787	101,543	290,330
Additions	35,000	40,700	75,700
At 30/06/25	<u>223,787</u>	<u>142,243</u>	<u>366,030</u>
<b>Depreciation</b>			
At 01/07/24	109,835	46,094	155,929
Charge for the year	17,818	19,197	37,015
At 30/06/25	<u>127,653</u>	<u>65,291</u>	<u>192,944</u>
<b>Net book values</b>			
At 30/06/25	<u>96,134</u>	<u>76,952</u>	<u>173,086</u>
At 30/06/24	<u>78,952</u>	<u>55,449</u>	<u>134,401</u>

FAILED VALIDATION

<b>4. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised</b>		
100,000 Ordinary shares of 2 each	<u>200,000</u>	<u>200,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of 2 each	<u>200</u>	<u>200</u>

**5. Approval of financial statements**

The financial statements were approved by the Board on 24 February 2026 and signed on its behalf by

**Paddy Duignan**  
**Director**

**Michael Duignan**  
**Director**