

Registration Number 724611

Stephen Casey Construction Limited

Abridged accounts

for the period ended 31 December 2025

Stephen Casey Construction Limited

Financial Statements for the period ended 31 December 2025

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Stephen Casey Construction Limited

Financial Statements for the period ended 31 December 2025

Directors and other information

Directors	Stephen Casey Christine Casey
Secretary	Stephen Casey
Company number	724611
Registered office	Ardikillan Strokestown Co. Roscommon
Accountants	Bernard J Morahan Certified Public Accountant & Registered Auditor Ballinagare Castlerea Co Roscommon
Business address	Ardikillan Strokestown Co. Roscommon
Bankers	Bank of Ireland Roscommon

Stephen Casey Construction Limited

Financial Statements for the period ended 31 December 2025

Directors' Responsibilities Statement

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure the financial statements and directors report comply with the Companies Act 2014 and enable them to ensure that the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Stephen Casey
Director

Christine Casey
Director

Date:

Stephen Casey Construction Limited

Financial Statements for the period ended 31 December 2025

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	4		60,691		72,006
Current assets					
Debtors			-	6,582	
Cash at bank and in hand		41,979		12,658	
		41,979		19,240	
Creditors: amounts falling due within one year	5	(23,678)		(41,512)	
Net current assets/(liabilities)			18,301		(22,272)
Total assets less current liabilities			78,992		49,734
Net assets			78,992		49,734
Capital and reserves					
Called up share capital	6		100		100
Profit and loss account			78,892		49,634
Equity shareholders' funds			78,992		49,734

We as directors of Stephen Casey Construction Limited, 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 s.358 are satisfied,

(c) the shareholders of the company have been served a notice on the company under s.334(1) in accordance with s.334(2).

(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 Companies Act 2014 relating to Financial Statements 14 relating to Financial Statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statement have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

The notes on pages 5 to 7 form an integral part of these financial statements.

Stephen Casey Construction Limited

Financial Statements for the period ended 31 December 2025

**Stephen Casey
Director**

**Christine Casey
Director**

Stephen Casey Construction Limited

Notes to the abridged financial statements for the period ended 31 December 2025

1. Statement of accounting policies

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

1.1. Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and published by the Institute of Certified Public Accountants in Ireland and the Companies Act 2014.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

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

1.4. Tangible fixed assets and depreciation

Depreciation

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

Plant and machinery	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.5. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

2. Directors and secretary and their interests

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

	Ordinary shares	
	31/12/25	01/01/25
Stephen Casey	100	100
Christine Casey	-	-
Company Secretary		
Stephen Casey	-	-

Stephen Casey and Christine Casey retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

Stephen Casey Construction Limited

**Notes to the abridged financial statements
for the period ended 31 December 2025**

..... continued

3. Transactions with directors

There were no related party transactions with the directors during the period.

4. Fixed assets

**Tangible
fixed
assets
€**

Cost

At 1 January 2025

90,517

At 31 December 2025

90,517

Depreciation

At 1 January 2025

18,511

Charge for period

11,315

At 31 December 2025

29,826

Net book values

At 31 December 2025

60,691

At 31 December 2024

72,006

**5. Creditors: amounts falling due
within one year**

**2025
€**

**2024
€**

Loans & other borrowings

Bank loan

-

21,000

Other creditors

Directors' accounts

13,233

16,857

Accruals and deferred income

2,800

2,553

Taxation creditors

Corporation tax

3,700

-

PAYE/PRSI

799

1,102

VAT

3,146

-

23,678

41,512

Stephen Casey Construction Limited

**Notes to the abridged financial statements
for the period ended 31 December 2025**

..... continued

6. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

7. Accounting Periods

The current accounts are for a month period ending 31 December 2025. The comparative accounts are for a month period ending 31 December 2024.

8. Approval of financial statements

The board of directors approved these financial statements for issue on .