

Company registration number: 766796

Lynmoor Contractors Limited
Unaudited abridged financial statements
for the financial period ended 31 May 2025

Lynmoor Contractors Limited

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Lynmoor Contractors Limited

Directors and other information

Directors Mr Mark Doyle
Ms Carla Fusciardi

Secretary Mr Mark Doyle

Company number 766796

Registered office Ballinagam Upper,
Ballygarrett,
Gorey,
Co Wexford.

Business address Ballinagam Upper,
Ballygarrett,
Gorey,
Co Wexford

Accountants Doyle Foley & Co
Ashwood
The Avenue
Gorey
Co Wexford

Bankers Allied Irish Bank
Main Street
Gorey
Co Wexford

Lynmoor Contractors Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 period. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

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


- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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; and
- 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 that the financial statements and directors report comply with 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.

On behalf of the board;



Mr Mark Doyle
Director



Ms Carla Fusciardi
Director

DATE: 19 February 2026

Lynmoor Contractors Limited
Financial period ended 31 May 2025

Directors Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages to 9.

- 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Doyle Foley & Co., the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 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 31 May 2025.

On behalf of the board;



Mr Mark Doyle
Director



Ms Carla Fusciardi
Director

DATE: 19 February 2026

Lynmoor Contractors Limited

Balance sheet As at 31 May 2025

	Note	31/05/25	
		€	€
Current assets			
Stocks	6	102,077	
Cash at bank and in hand		277,026	
		<u>379,103</u>	
Creditors: amounts falling due within one year			
	7	(80,257)	
		<u>298,846</u>	
Net current assets			<u>298,846</u>
Total assets less current liabilities			<u>298,846</u>
Net assets			
			<u><u>298,846</u></u>
Capital and reserves			
Called up share capital presented as equity			100
Profit and loss account	5	298,746	
			<u>298,846</u>
Shareholders funds			<u><u>298,846</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Lynmoor Contractors Limited state that:

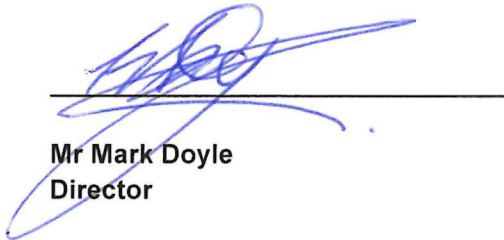
- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 6 to 9 form part of these abridged financial statements.

Lynmoor Contractors Limited

**Balance sheet (continued)
As at 31 May 2025**

These abridged financial statements were approved by the board of directors on 19 February 2026 and signed on behalf of the board by:



Mr Mark Doyle
Director



Ms Carla Fusciardi
Director

The notes on pages 6 to 9 form part of these abridged financial statements.

Lynmoor Contractors Limited

Notes to the abridged financial statements Financial period ended 31 May 2025

1. General information

Lynmoor Contractors Limited is primarily engaged in the provision of construction services to both the private and commercial sectors.

The address of the registered office is Ballinagam Upper,, Ballygarrett,, Gorey,, Co Wexford.. The company is a private company limited by shares, registered in Ireland and its company registration number is 766796.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

The significant accounting policies adopted by the Company and applied consistently are as follows;

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; 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.

Lynmoor Contractors Limited

Notes to the abridged financial statements (continued)

Financial period ended 31 May 2025

Stocks and Work In Progress

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period Stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

Work In Progress is stated at the cost of expenses incurred, which are attributable to the provision of goods or services which have not yet been provided.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Lynmoor Contractors Limited

Notes to the abridged financial statements (continued)

Financial period ended 31 May 2025

Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

Dividend Distribution

Dividend distribution to the company's shareholders is recognised as a liability in the Company's financial statements in the period in which the dividends are approved by the company's shareholders.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

4. Staff costs

The average number of persons employed by the company during the financial period, including the directors was 5.

5. Appropriations of profit and loss account

	31/05/25
	€
At the start of the financial period	-
Profit for the financial period	298,746
At the end of the financial period	<u>298,746</u>

6. Stocks

	31/05/25
	€
Work in progress	102,077

Lynmoor Contractors Limited

Notes to the abridged financial statements (continued) Financial period ended 31 May 2025

7. Creditors: amounts falling due within one year

	31/05/25
	€
Trade creditors	60,215
Other creditors including tax and social insurance	18,042
Accruals	2,000
	<u>80,257</u>

Trade and other creditors are payable at various dates in the next 12 months in accordance with the suppliers usual and customary terms.

Tax and social securities are repayable at various dates over the coming months in line with tax authority guidelines.

Amounts due to group and connected entities are unsecured, interest free and repayable on demand.

8. Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

9. Controlling party

Lynmoor Contractors Limited is a wholly owned subsidiary of Farrell & Giovanni Holdings Limited a company incorporated in Ireland with a registered office address at Ballinagam Upper, Ballygarrett, Gorey, Co Wexford. Farrell & Giovanni Holdings Limited is the ultimate controlling party.

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19 February 2026.