

Company registration number: 597815

Ballynevin Construction Limited
Unaudited Abridged Financial Statements
for the financial year ended 31 December 2025

Ballynevin Construction Limited

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Ballynevin Construction Limited

Directors and other information

Director	Edward Dunne
Secretary	Helen Dunne
Company number	597815
Registered office	Ballynevin Cullahill Co. Laois
Business address	Ballynevin Cullahill Co. Laois.
Accountants	Fingleton Peters & Tyrrell Chartered Accountants and Statutory Audit Firm 4 Kellyville Park Portlaoise Co. Laois.
Bankers	Bank of Ireland Abbeyleix Co. Laois.

Ballynevin Construction Limited

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 those financial statements 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.

Ballynevin Construction Limited

**Accountants' Report to the director
on the Unaudited abridged financial statements of Ballynevin Construction Limited**

In accordance with the engagement letter dated 30 May 2023, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the balance sheet and related notes from the accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to the ethical and other professional requirements which are detailed at [<http://www.charteredaccountants.ie/Professional-Standards/Home>]

This report is made to the company's director, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the year ended 31 December 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Fingleton Peters & Tyrrell
Chartered Accountants and Statutory Audit Firm

4 Kellyville Park
Portlaoise
Co. Laois.

5 March 2026

Ballynevin Construction Limited

Balance sheet As at 31 December 2025

	2025 €	2024 €
Fixed assets	4,998	6,436
Current assets	241,567	206,718
Creditors: amounts falling due within one year	(38,549)	(45,485)
Net current assets	<u>203,018</u>	<u>161,233</u>
Total assets less current liabilities	208,016	167,669
Accruals and deferred income	(4,800)	(4,420)
Net assets	<u><u>203,216</u></u>	<u><u>163,249</u></u>
Capital and reserves	<u><u>203,216</u></u>	<u><u>163,249</u></u>

I, as director of Ballynevin 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 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) I 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 financial year 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
- (e) 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 financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 5 March 2026 and signed by:

Edward Dunne
Director

Ballynevin Construction Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

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 Ballynevin Construction Limited for the financial year ended 31st December 2025.

The company 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 597815). The address of the registered office is Ballynevin, Cullahill, Co. Laois, which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€).

2. Statement of compliance

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

3. Summary of Significant Accounting Policies

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. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with Section 280E of the Act and FRS 105.

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.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not provided for.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Ballynevin Construction Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

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:

Motor vehicles	12.50%
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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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial Instruments

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

Cash and Cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are measured at the transaction price including transaction costs.

Other financial liabilities

Other financial liabilities, including trade creditors, are measured at transaction price less transaction costs.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	163,149	131,338
Profit for the financial year	39,967	31,811
At the end of the financial year	<u>203,116</u>	<u>163,149</u>