

**Registration number 540210**

**TENNISCART CONSTRUCTION LIMITED**

**Abridged accounts**

**for the Financial year ended 28 February 2025**

# TENNISCART CONSTRUCTION LIMITED

## Directors and other information

Directors	ROBERT HARRINGTON JEAN HARRINGTON
Secretary	ROBERT HARRINGTON
Company number	540210
Registered office	TENNISCART BUTTEVANT CO. CORK
Accountants	KIERAN MURPHY CHARTERED ACCOUNTANT UNIT 1A MARKET SQUARE O' BRIEN STREET MALLOW CO. CORK
Business address	TENNISCART BUTTEVANT CO. CORK
Bankers	AIB BANK 35 STRAND STREET KANTURK CO. CORK

**TENNISCART CONSTRUCTION LIMITED**

**Directors' report  
for the financial year ended 28 February 2025**

**Extract from Directors Report in accordance with section 329 of the Companies Act 2014  
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>28/02/25</b>	<b>29/02/24</b>
ROBERT HARRINGTON	90	90
JEAN HARRINGTON	10	10

**TENNISCART CONSTRUCTION LIMITED**

**Accountants' report on the unaudited financial statements to the directors of  
TENNISCART CONSTRUCTION LIMITED**

We have compiled the financial statements for the financial year ended 28 February 2025 set out on pages 3 to 9.

**Respective responsibilities of directors and accountants**

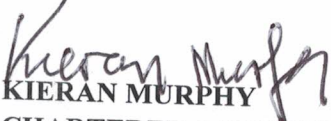
As described on page 2 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Acts 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapter 15 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of TENNISCART CONSTRUCTION LIMITED from the accounting records, information and explanations supplied to us by the company.

**Scope of work**

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit" - M14 - from the accounting records, information and explanations supplied to us by the company.

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 financial statements.

  
**KIERAN MURPHY**  
**CHARTERED ACCOUNTANT**  
**UNIT 1A MARKET SQUARE**  
**O' BRIEN STREET**  
**MALLOW**  
**CO. CORK**

**Date: 9 December 2025**

**TENNISCART CONSTRUCTION LIMITED**

**Abridged balance sheet  
as at 28 February 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	13		48,329		48,814
<b>Current assets</b>					
Stocks		1,000		11,543	
Debtors		34,616		36,695	
Cash at bank and in hand		40,755		32,284	
		76,371		80,522	
<b>Creditors: amounts falling due within one year</b>	12	(18,558)		(38,674)	
<b>Net current assets</b>			57,813		41,848
<b>Total assets less current liabilities</b>					
<b>Creditors: amounts falling due after more than one year</b>			106,142		90,662
			(10,787)		(22,335)
<b>Net assets</b>			95,355		68,327
<b>Capital and reserves</b>					
Called up share capital presented as equity	5		100		100
Profit and loss account	6		95,255		68,227
<b>Shareholders' funds</b>	7		95,355		68,327

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act, 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company and the abridged Financial Statements have been properly prepared.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and 334(2) of the Companies Act 2014. As set out on page 2 the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view of the state of affairs of the company at the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Acts 2014 and all Regulations to be construed as one with those Acts.

On behalf of the board

**ROBERT HARRINGTON**  
Director

**JEAN HARRINGTON**  
Director  
9 December 2025

The notes on pages 4 to 9 form an integral part of these financial statements.

# TENNISCART CONSTRUCTION LIMITED

## Notes to the abridged financial statements for the Financial year ended 28 February 2025

### 1. Statement of 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.

#### 1.1. 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 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.

#### 1.2. General Information

The legal form of the company is that of limited company. The country of incorporation is Ireland. The address of the registered office and the business address is Tenniscart, Buttevant, Co. Cork.

##### 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).

##### Currency

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

#### 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% Written Down Value
Motor vehicles	-	20% Written Down Value

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events are changes in circumstances indicate the carrying values may not be recoverable.

#### 1.5. Stock

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

#### 1.6. 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.

**TENNISCART CONSTRUCTION LIMITED**

**Notes to the abridged financial statements  
for the Financial year ended 28 February 2025**

..... continued

**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

Management

	2025	2024
1	1	1
<u>1</u>	<u>1</u>	<u>1</u>

**Employment costs**

Employees Gross Wages  
Directors Wages  
Social welfare costs

	2025	2024
	€	€
3,377	3,377	-
33,407	33,407	31,333
298	298	-
<u>37,082</u>	<u>37,082</u>	<u>31,333</u>
<u>37,082</u>	<u>37,082</u>	<u>31,333</u>

**3. Directors and their interests**

As shown in the directors report.

**4. Transactions with directors**

The following directors provided interest free loans to the company during the year. The movements on these directors current accounts are as follows:

	<b>Amount owing</b>		<b>Maximum</b>
	<b>2025</b>	<b>2024</b>	<b>in year</b>
	€	€	€
ROBERT HARRINGTON	6,952	10,016	10,016
	<u>6,952</u>	<u>10,016</u>	<u>10,016</u>

**TENNISCART CONSTRUCTION LIMITED**

**Notes to the abridged financial statements  
for the Financial year ended 28 February 2025**

..... continued

<b>5.</b>	<b>Called up share capital presented as equity</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Authorised equity</b>		
	100,000 Ordinary shares of €1 each	100,000	100,000
	<b>Allotted, called up and fully paid equity</b>	<u>100</u>	<u>100</u>
	100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>
	<b>Presented as follows:</b>		
	Called up share capital presented as equity	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>

<b>6.</b>	<b>Profit &amp; Loss Account</b>	<b>28 February 2025</b>	<b>28 February 2024</b>
		€	€
	At the beginning of financial year	68,227	33,180
	Profit/(Loss) for the financial year	27,028	35,047
	At end of financial year	<u>95,255</u>	<u>68,227</u>

<b>7.</b>	<b>Reconciliation of movements in shareholders' funds</b>	<b>Share Capital</b>	<b>Profit and Loss Account</b>	<b>Total 2025</b>
		€	€	€
	At beginning of financial year	100	68,227	68,327
	Profit/(Loss) for the financial year	-	27,028	27,028
	At end of financial year	<u>100</u>	<u>95,255</u>	<u>95,355</u>

**In respect of prior year**

		<b>Share Capital</b>	<b>Profit and Loss Account</b>	<b>Total</b>
		€	€	€
	At beginning of financial year	100	33,180	33,280
	Profits for the financial year	-	35,047	35,047
	At end of financial year	<u>100</u>	<u>68,227</u>	<u>68,327</u>

**TENNISCART CONSTRUCTION LIMITED**

**Notes to the abridged financial statements  
for the Financial year ended 28 February 2025**

..... continued

**8. Related party transactions**

*Ultimate Controlling Party*

Robert Harrington is considered to be the company's ultimate controlling party as he holds 90% (prior year: 90%) of the ordinary share capital of the company.

*Key management Personal compensation*

The directors remuneration disclosed in note 2 represents the total compensation paid to key management personnel.

*Other related party transactions*

All other related party transactions are disclosed under Directors remuneration and transactions notes 3 and 4.

**9. Post balance sheet events**

There are no material post balance sheet events.

**10. Accounting Periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**11. Approval of financial statements**

The financial statements were approved by the Board on 9 December 2025 and signed on its behalf by

**ROBERT HARRINGTON**  
Director

**JEAN HARRINGTON**  
Director