

**O Mara Civil Works**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# O Mara Civil Works

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**O Mara Civil Works**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	ROSEMARY O SULLIVAN
<b>Company Secretary</b>	LESLIE O MARA
<b>Company Number</b>	580213
<b>Registered Office</b>	Offaly House Janesville Athy Co. Kildare Republic of Ireland
<b>Business Address</b>	Foxhill Athy Co. Kildare Republic of Ireland
<b>Accountants</b>	Cormac Collins Accountancy & Book-keeping 'Na Cipini' Booleigh Athy Co. Kildare Republic of Ireland

**O Mara Civil Works**  
**ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of O Mara Civil Works**  
**for the financial year ended 31 March 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 5 to 7 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of O Mara Civil Works, 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 its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 March 2025 your duty to ensure that O Mara Civil Works has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of O Mara Civil Works. You consider that O Mara Civil Works is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of O Mara Civil Works. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

**CORMAC COLLINS ACCOUNTANCY & BOOK-KEEPING**

'Na Cipini'  
Booleigh  
Athy  
Co. Kildare  
Republic of Ireland

**Date:** \_\_\_\_\_

# O Mara Civil Works BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	5	100	100
<b>Creditors: amounts falling due within one year</b>	6	<b>(126,435)</b>	<b>(126,435)</b>
		<hr/>	<hr/>
<b>Net Current Liabilities</b>		<b>(126,335)</b>	<b>(126,335)</b>
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		<b>(126,335)</b>	<b>(126,335)</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	7	<b>(126,435)</b>	<b>(126,435)</b>
		<hr/>	<hr/>
<b>Shareholders' Deficit</b>		<b>(126,335)</b>	<b>(126,335)</b>
		<hr/> <hr/>	<hr/> <hr/>

I as Director of O Mara Civil Works, 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the micro companies' regime.

**Approved by the board on 31 December 2025 and signed on its behalf by:**

**LESLIE O MARA**  
Company Secretary

**ROSEMARY O SULLIVAN**  
Director

# O Mara Civil Works

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

O Mara Civil Works is a company limited by shares incorporated in Ireland. Offaly House, Janesville, Athy, Co. Kildare, Republic of Ireland is the registered office, 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 Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 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 as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

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

## O Mara Civil Works

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 3. Going concern

The Accounts were prepared on a Going Concern basis.

### 4. Employees

The average monthly number of employees, including director, during the financial year was 0.00|0, (2024 - 0).

5. Debtors	2025 €	2024 €
Other debtors	<u>100</u>	<u>100</u>
6. Creditors Amounts falling due within one year	2025 €	2024 €
Director's current account	26,934	26,934
Other creditors	1	1
Accruals	<u>99,500</u>	<u>99,500</u>
	<u><u>126,435</u></u>	<u><u>126,435</u></u>

### 7. Profit and loss account

	2025 €	2024 €
At 1 April 2024	<u>(126,435)</u>	<u>(126,435)</u>
At 31 March 2025	<u><u>(126,435)</u></u>	<u><u>(126,435)</u></u>

### 8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

### 9. Related party transactions

Leslie O Mara Spouse Salary 20015

### 10. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

### 11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 31 December 2025.