

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company Name: Bernard Furlong Veterinary Limited
Company Number: 776165
Financial Year: YEAR ENDED 31 DECEMBER 2025

CERTIFICATE:

I HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member.

Mr. Bernard Furlong
Director

Date: 28 January 2026

Danielle Furlong
Secretary

Date: 28 January 2026

Company registration number 776165 (Republic of Ireland)

BERNARD FURLONG VETERINARY LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

BERNARD FURLONG VETERINARY LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	31 December 2025		2024	
	€	€	€	€
Fixed assets		46,272		13,090
Current assets	29,869		137	
Prepayments and accrued income	2,009		-	
Creditors: amounts falling due within one year	(30,266)		(14,931)	
Net current assets/(liabilities)		1,612		(14,794)
Total assets less current liabilities		47,884		(1,704)
Creditors: amounts falling due after more than one year		(21,750)		-
Net assets/(liabilities)		26,134		(1,704)
Capital and reserves		26,134		(1,704)

Bernard Furlong Veterinary Limited is a private company limited by shares incorporated in the Republic of Ireland. The registered office is .

I, as director of Bernard Furlong Veterinary Limited, state that:

(a) The company is availing itself of the exemption from audit 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 section 358 is complied with.

(c) No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company.

(d) The director acknowledges the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption as a micro company contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and I confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

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

The financial statements were approved by the board of directors and authorised for issue on 28 January 2026 and are signed on its behalf by:

Mr. Bernard Furlong
Director

Company registration number 776165 (Republic of Ireland)

BERNARD FURLONG VETERINARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2025

1 Accounting policies

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	12.5% Reducing balance
Motor vehicles	12.5% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and in bank, Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

Financial assets and liabilities are recognised only when the company becomes a party to the contractual provisions of the instrument. They are recognised initially at cost.

1.8 Equity instruments

There are no equity instruments issued by the company.

BERNARD FURLONG VETERINARY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 DECEMBER 2025

1.9 Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. Such benefits include paid annual leave and paid sick leave; profit-sharing and bonuses; and non-monetary benefits such as medical care, housing, cars and free or subsidised goods or services for current employees.

1.11 Retirement benefits

Payments to the PRSA retirement schemes are charged as an expense as they fall due to profit and loss account.

1.12 Leases

Where applicable leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Loans and advances	% Rate	Opening balance €	Amounts advanced €	Amounts repaid €	Closing balance €
Mr. Bernard Furlong - Loan from director	-	14,131	3,278	(4,731)	12,678
		<u>14,131</u>	<u>3,278</u>	<u>(4,731)</u>	<u>12,678</u>

The money owed to the director at 31/12/2025 is €12,678

2 Profit and loss reserves

	2025 €	2024 €
At the beginning of the year	(1,804)	-
Profit/(loss) for the year	27,838	(1,804)
At the end of the year	<u>26,034</u>	<u>(1,804)</u>