

Company Number: 740331

Byrne Sweeping Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Byrne Sweeping Limited Contents

	Page
Director's Responsibilities Statement	3
Accountants' Report	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 10

Byrne Sweeping Limited
Director's responsibilities statement
for the financial year ended 30 April 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Signed on behalf of the board

Sean Byrne
Director

27 January 2026

Byrne Sweeping Limited
Accountants report
to the Director on the Compilation of the unaudited Abridged financial statements
of Byrne Sweeping Limited
for the financial year ended 30 April 2025

In accordance with the engagement letter dated 10 December 2025 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 30 April 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's 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 its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Byrne Sweeping Limited, 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 Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Byrne Sweeping Limited 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 Byrne Sweeping Limited. You consider that Byrne Sweeping Limited 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 Byrne Sweeping Limited. 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.

GSW ACCOUNTANTS & TAX ADVISORS

Second Floor
One Stephen Street Upper
Dublin 8

27 January 2026

Byrne Sweeping Limited
Balance sheet
as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets		4,000	-
Tangible assets		101,167	105,874
		105,167	105,874
Current Assets			
Debtors		304,930	266,446
Cash at bank and in hand		162,286	36,041
		467,216	302,487
Creditors: amounts falling due within one year	6	(78,620)	(102,546)
Net Current Assets		388,596	199,941
Total Assets less Current Liabilities		493,763	305,815
Creditors:			
amounts falling due after more than one year	6	-	(9,100)
Net Assets		493,763	296,715
Capital and Reserves			
Called up share capital presented as equity	8	100	100
Retained earnings		493,663	296,615
Shareholders' Funds		493,763	296,715

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Byrne Sweeping 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 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.

Approved by the board on 27 January 2026 and signed on its behalf by:

Sean Byrne
Director

Byrne Sweeping Limited
Statement of changes in equity
as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	-	-	-
Profit for the financial year	-	296,615	296,615
Net proceeds of equity Ordinary share issue	100	-	100
At 30 April 2024	100	296,615	296,715
Profit for the financial year	-	197,048	197,048
At 30 April 2025	100	493,663	493,763

Byrne Sweeping Limited
Notes to the abridged financial statements
for the financial year ended 30 April 2025

1. General Information

Byrne Sweeping Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 740331. The registered office of the company is Corner House, Mainstreet, Blessington, Co. Wicklow which is also the principal place of business of the company. The principal activity of the company was that road sweeping activities. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 0 years.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery leased	-	33% Straight line
Plant and machinery	-	20% Straight line
Fixtures, fittings and equipment	-	33% Straight line
Motor vehicles	-	33% Straight line

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

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

Byrne Sweeping Limited
Notes to the abridged financial statements
for the financial year ended 30 April 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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.

3. Going concern

The director considers it appropriate to prepare the financial statements on a going concern basis.

4. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Amortisation of intangible assets	1,000	-
Depreciation of tangible assets	42,481	26,149
(Profit) on disposal of tangible assets	(1,718)	-
	_____	_____

5. Employees and remuneration**Number of employees**

The average number of persons employed (including executive director) during the financial year was as follows:

	2025	2024
	Number	Number
Production	9	3
	_____	_____

Byrne Sweeping Limited
Notes to the abridged financial statements
for the financial year ended 30 April 2025

6. Creditors		2025	2024
		€	€
Included in creditors:			
Amounts falling due within one year			
Bank loans and overdrafts		-	32,289
Taxation (Note 7)		36,574	46,523
Net obligations under finance leases and hire purchase contracts		9,100	15,063
		<u> </u>	<u> </u>
Amounts falling due after more than one year			
Finance leases and hire purchase contracts		-	9,100
		<u> </u>	<u> </u>
Net obligations under finance leases and hire purchase contracts			
Repayable within one year		9,100	15,063
Repayable between one and five years		-	9,100
		<u> </u>	<u> </u>
		9,100	24,163
		<u> </u>	<u> </u>
7. Taxation		2025	2024
		€	€
Debtors:			
VAT		13,603	7,257
Relevant contracts tax		139,443	111,805
		<u> </u>	<u> </u>
		153,046	119,062
		<u> </u>	<u> </u>
Creditors:			
Corporation tax		29,984	45,856
PAYE		6,590	667
		<u> </u>	<u> </u>
		36,574	46,523
		<u> </u>	<u> </u>
8. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares	1,000,000	€1.00 each	1,000,000
			<u> </u>
Allotted, called up and fully paid			
Ordinary Shares	100	€1.00 each	100
			<u> </u>

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	30/04/25	01/05/24
Sean Byrne	Ordinary Shares	100	100
		<u> </u>	<u> </u>

Byrne Sweeping Limited
Notes to the abridged financial statements
for the financial year ended 30 April 2025

9. Profit and loss account

	2025 €	2024 €
At 1 May 2024	296,615	-
Profit for the financial year	197,048	296,615
At 30 April 2025	493,663	296,615

10. Director's remuneration and transactions

	2025 €	2024 €
Director's remuneration		
Remuneration	98,233	62,481
Pension contributions	27,260	-
	125,493	62,481

As permitted by the Companies Act 2014 the following interest free loans were made to the director:

	Balance at 30/04/25 €	Advances €	Repayments €	Balance at 30/04/24 €	Maximum in year €
Sean Byrne	2,261	181,015	(177,001)	4,014	67,964

The aggregate value of all such arrangements with the director at the end of the financial year, expressed as a percentage of the company's relevant net assets: **0.458%**

11. Post-Balance Sheet Events

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

12. Security

There is no security held over the assets of the company.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27 January 2026.