

Registration number  
622402

BHE Electrical Limited  
Abridged financial statements  
for the year ended  
31 December 2025

**BHE Electrical Limited**  
**Abridged financial statements**  
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**BHE Electrical Limited**

**Extract from the Directors' Report in accordance with section 329 of the Companies Act 2014.**

**Directors' and secretary and their interests in shares of the company**

The directors and secretary who served during the year and their interests in the company are stated below:

	<b>Ordinary shares</b>
	<b>2025</b>
Barry Heaney	50
Maureen Heaney	50

## **BHE Electrical Limited**

### **Statement of Directors' Responsibilities and declaration on unaudited financial statements**

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 Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under law, the directors have 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" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 directors are required to;

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 of 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 directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 7 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Gavin Patrick Taylor & Co, all the company's accounting records and provided all the information, books or documents necessary for the completion of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 December 2025.

On behalf of the board on 21 January 2026

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Barry Heaney  
Director

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Maureen Heaney  
Director

**BHE Electrical Limited**  
**Abridged Balance Sheet**  
**as at 31 December 2025**

	Notes	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	4	5,514	7,875
<b>Current assets</b>			
Debtors		96,153	1,522
Cash at bank and in hand		380,880	516,763
		<u>477,033</u>	<u>518,285</u>
<b>Creditors: amounts falling due within one year</b>			
		(94,424)	(86,444)
<b>Net current assets</b>		<u>382,609</u>	<u>431,841</u>
<b>Net assets</b>		<u>388,123</u>	<u>439,716</u>
<b>Capital and reserves</b>			
Called up share capital	5	100	100
Profit and loss account		388,023	439,616
<b>Shareholders' funds</b>		<u>388,123</u>	<u>439,716</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 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) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 and loss for such a 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.

The abridged financial statements were approved by the Board on 21 January 2026.

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Barry Heaney  
Director

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Maureen Heaney  
Director

**BHE Electrical Limited**  
**Notes to the Abridged Accounts**  
**for the year ended 31 December 2025**

**1 Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

**2 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.

***Basis of preparation***

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible assets and depreciation***

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	12.5% straight line
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***Stocks***

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

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Taxation***

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**BHE Electrical Limited**  
**Notes to the Abridged Accounts**  
**for the year ended 31 December 2025**

**3 Employees**

**Number of employees**

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

<b>2025</b>	<b>2024</b>
15	12

**Employment costs**

<b>2025</b>	<b>2024</b>
€	€

Wages and salaries

450,426	298,178
<u>450,426</u>	<u>298,178</u>

**Directors' remuneration**

<b>2025</b>	<b>2024</b>
€	€

Remuneration and other emoluments

68,500	66,000
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**4 Tangible fixed assets**

€

**Cost**

At 1 January 2025

18,890

At 31 December 2025

18,890

**Depreciation**

At 1 January 2025

11,015

Charge for the year

2,361

At 31 December 2025

13,376

**Net book value**

At 31 December 2025

5,514

At 31 December 2024

7,875

**5 Share capital**

<b>2025</b>	<b>2024</b>
€	€

Authorised:

100,000 Ordinary shares of €1 each

100,000

100,000

**Nominal  
value**

<b>2025</b>	<b>2024</b>
€	€

Allotted, called up and fully paid:

100 Ordinary shares

€1 each

100

100

**BHE Electrical Limited**  
**Notes to the Abridged Accounts**  
**for the year ended 31 December 2025**

**6 Accounting Periods**

The current accounts are for a full year of trading. The comparatives reflect the first trading period twelve month period.

**7 Approval of financial statements**

The board of directors approved these financial statements for issue on 21 January 2026.