

Company Number: 134005

Bawn Engineering Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Bawn Engineering Limited

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Bawn Engineering Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' 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 that 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", applying Section 1A of that Standard, 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 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with 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 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 Murphy Mahony Limited, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation 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 financial year ended 31 July 2025."

Signed on behalf of the board

Lily Ryan
Director

9 February 2026

Michael Ryan
Director

9 February 2026

Bawn Engineering Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Bawn Engineering Limited for the financial year ended 31 July 2025

In accordance with our engagement letter dated 1 January 2026 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 July 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds 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 Board of Directors of Bawn Engineering Limited, as a body, 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 Board of Directors 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 Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet for the year ended 31 July 2025 your duty to ensure that Bawn Engineering 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 loss of Bawn Engineering Limited. You consider that Bawn Engineering 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 Bawn Engineering 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.

MURPHY MAHONY LIMITED

Certified Public Accountants and Registered Auditors
C9 The Exchange
Calmount Business Park
Dublin 12

9 February 2026

Bawn Engineering Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	3,963	5,944
Current Assets			
Debtors	8	989	1,981
Cash and cash equivalents		1,592	2,247
		2,581	4,228
Creditors: amounts falling due within one year	9	(27,154)	(25,694)
Net Current Liabilities		(24,573)	(21,466)
Total Assets less Current Liabilities		(20,610)	(15,522)
Capital and Reserves			
Called up share capital presented as equity	11	200	200
Retained earnings		(20,810)	(15,722)
Shareholders' Deficit		(20,610)	(15,522)

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.

We as Directors of Bawn Engineering 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) we 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 small companies' regime.

Approved by the board on 9 February 2026 and signed on its behalf by:

Lily Ryan
Director

Michael Ryan
Director

Bawn Engineering Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	200	(17,226)	(17,026)
Profit for the financial year	-	1,504	1,504
At 31 July 2024	200	(15,722)	(15,522)
Loss for the financial year	-	(5,088)	(5,088)
At 31 July 2025	200	(20,810)	(20,610)

Bawn Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Bawn Engineering Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 332 Harolds Cross Road, Dublin 6 which is also the principal place of business of the company. The principal activity of the company is that of heating, plumbing and mechanical engineering contractor. 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 year ended 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

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:

Motor vehicles	-	12.5% Straight line
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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.

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.

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.

Ordinary share capital

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

Bawn Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

3. Going concern

The accounts have been prepared on a going concern basis. This assumes that the company will continue in operational existence for the foreseeable future having adequate resources to meet its obligations when they fall due. The validity of the going concern basis is based on the fact that the company is at present operational and the directors believe that the company is well positioned.

In this light, and having considered matters, the directors believe that it is appropriate for the financial statements to be prepared on a going concern basis.

4. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of heating, plumbing and mechanical engineering contractor.

5. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	1,981	1,981
	<u><u> </u></u>	<u><u> </u></u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Engineer	1	1
	<u><u> </u></u>	<u><u> </u></u>

7. Tangible assets

	Motor vehicles
	€
Cost	
At 1 August 2024	25,200
	<u> </u>
At 31 July 2025	25,200
	<u> </u>
Depreciation	
At 1 August 2024	19,256
Charge for the financial year	1,981
	<u> </u>
At 31 July 2025	21,237
	<u> </u>
Net book value	
At 31 July 2025	3,963
	<u><u> </u></u>
At 31 July 2024	5,944
	<u><u> </u></u>

8. Debtors	2025	2024
	€	€
Trade debtors	425	1,981
Taxation	564	-
	<u><u> </u></u>	<u><u> </u></u>
	989	1,981
	<u><u> </u></u>	<u><u> </u></u>

Bawn Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

9. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		4,953	2,269
Taxation		657	1,566
Directors' current accounts (Note 14)		17,929	18,244
Accruals		3,615	3,615
		27,154	25,694

Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales. It is not practicable to quantify this amount, or how much of it is included in stocks.

10. Taxation		2025	2024
		€	€
Debtors:			
Relevant contracts tax		564	-
Creditors:			
VAT		512	915
PAYE		145	651
		657	1,566

11. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
€2.00 Ordinary Shares	1,000,000	€2.00 each	2,000,000
Allotted, called up and fully paid			
€2.00 Ordinary Shares	100	€2.00 each	200

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

		Number Held	
Name	Class of Shares	At	
		31/07/25	01/08/24
Michael Ryan	€2.00 Ordinary Shares	50	50
Lily Ryan	€2.00 Ordinary Shares	50	50
		100	100

12. Income Statement		2025	2024
		€	€
At 1 August 2024		(15,722)	(17,226)
(Loss)/profit for the financial year		(5,088)	1,504
At 31 July 2025		(20,810)	(15,722)

13. Contingent liabilities

There were no contingent liabilities at the 31 July 2025.

Bawn Engineering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

14. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Michael Ryan	17,929	18,244

15. Controlling interest

The company is controlled by the director Michael Ryan.

16. Post-Balance Sheet Events

There were no significant events since the balance sheet date that would require adjustments to the financial statements or inclusion of a note thereto.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 February 2026.