

Company Number: 412475

B P FENCING LIMITED
Unaudited Financial Statements
for the financial year ended 31 October 2025

B P FENCING LIMITED
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B P FENCING LIMITED DIRECTORS AND OTHER INFORMATION

Directors	Margaret Ryan Brendan Ryan
Company Number	412475
Business Address	Bansha West, Bansha Co. Tipperary
Accountants	Mulcahy O'Neill Fitzgerald & Co 14 St Michael Street Republic of Ireland
Bankers	Bank of Ireland Main Street Tipperary

B P FENCING LIMITED
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of B P FENCING LIMITED
for the financial year ended 31 October 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 financial statements of the company for the financial year ended 31 October 2025 as set out on pages 5 to 7 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of B P FENCING 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 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 Statement of Financial Position for the year ended 31 October 2025 your duty to ensure that B P FENCING 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 B P FENCING LIMITED. You consider that B P FENCING 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 financial statements of B P FENCING 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 financial statements.

MULCAHY O'NEILL FITZGERALD & CO
14 St Michael Street
Republic of Ireland

19 November 2025

B P FENCING LIMITED INCOME STATEMENT

	€	€
Other expenses	-	(143)
Profit/(loss)	-	(143)
Accumulated (loss)/profit retained brought forward	(112)	31
Accumulated loss carried forward	(112)	(112)

B P FENCING LIMITED

STATEMENT OF FINANCIAL POSITION

	€	€
Creditors: amounts falling due within one year	(110)	(110)
Net Current Liabilities	<u>(110)</u>	<u>(110)</u>
Total Assets less Current Liabilities	<u>(110)</u>	<u>(110)</u>
Net Liabilities	<u>(110)</u>	<u>(110)</u>
Capital and Reserves	<u>(110)</u>	<u>(110)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of B P FENCING 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.

Approved by the Directors and authorised for issue on 19 November 2025 and signed on its behalf by:

Margaret Ryan
 Director

Brendan Ryan
 Director

B P FENCING LIMITED

NOTES TO THE FINANCIAL STATEMENT

1. General Information

B P FENCING LIMITED is a company limited by shares incorporated in 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 Directors' 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's financial statements.

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.

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 Statement of Financial Position date.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement

	€	€
(Loss)/Profit brought forward	(112)	31
Profit/(loss) for the financial year	-	(143)
Loss carried forward	(112)	(112)

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 November 2025.