

Registration number 397083

Barnastooka Building Services Limited

Abridged accounts

for the year ended 31st December 2025

Barnastooka Building Services Limited

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Barnastooka Building Services Limited

Directors and other information

Directors	Donal Twomey Catherine Twomey
Secretary	Donal Twomey
Company number	397083
Registered office	3 Kilgarvan West, Kilgarvan, Co. Kerry.
Accountants	William M. Sheehan & Co Ballydesmond, Mallow, Co. Cork.
Business address	3 Kilgarvan West, Kilgarvan, Co. Kerry.
Bankers	Allied Irish Bank 9 Main Street, Kenmare, Co. Kerry.

Barnastooka Building Services 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 as stated below:

	Ordinary shares	
	31/12/25	31/12/24
Donal Twomey	99	99
Catherine Twomey	1	1

The original report was approved by the board on 20 February 2026 and signed on its behalf by Donal Twomey and Catherine Twomey.

Barnastooka Building Services Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those 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
- 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 accounting records 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 5 to 10 :

- 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 William M. Sheehan & Co, Accountants, all the company's accounting records and provided all the information, books or 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 year ended 31st December 2025.

On behalf of the board

Donal Twomey
Director

Catherine Twomey
Director

Date: 20th February 2026

Barnastooka Building Services Limited

**Accountants' report on the unaudited financial statements to the directors of
Barnastooka Building Services Limited**

We have compiled the financial statements for the year ended 31 December 2025 set out on pages 5 to 10.

Respective responsibilities of directors and accountants

As described on page 3 the directors are responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapters 15 and 16 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Barnastooka Building Services Limited from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

William M. Sheehan & Co

**Ballydesmond,
Mallow,
Co. Cork.**

Date: 20 February 2026

Barnastooka Building Services Limited

**Abridged balance sheet
as at 31 December 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	4		26,784		5,690
Current assets					
Stocks		1,564		8,490	
Debtors		8,737		7,877	
Cash at bank and in hand		165,595		139,428	
		175,896		155,795	
Creditors: amounts falling due within one year		(11,753)		(8,980)	
Net current assets			164,143		146,815
Total assets less current liabilities			190,927		152,505
Creditors: amounts falling due after more than one year			(5,696)		-
Net assets			185,231		152,505
Capital and reserves					
Called up share capital			100		100
Profit and loss account			185,131		152,405
Equity shareholders' funds			185,231		152,505

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 or 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 notes on pages 7 to 10 form an integral part of these financial statements.

Barnastooka Building Services Limited

The abridged accounts were approved by the Board on 20 February 2026 and signed on its behalf by

.....
Donal Twomey
Director

.....
Catherine Twomey
Director

Barnastooka Building Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

1. 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.

1.1. 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.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. 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 is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Motor vehicles - 12.5% Straight Line

1.4. Stock and work in progress

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

1.5. Leasing and hire purchase commitments

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Barnastooka Building Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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1.6. Taxation

The yearly 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.

2. Employees

There were no employees during the year apart from the directors.

2.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	<u>34,830</u>	<u>35,452</u>

3. Transactions with directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

Donal Twomey	<u>6,000</u>	<u>3,817</u>	<u>-</u>
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Barnastooka Building Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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4. Fixed assets

	Intangible assets €	Tangible fixed assets €	Total €
Cost			
At 1 January 2025	10,000	32,490	42,490
Additions	-	30,610	30,610
Disposals	-	(22,764)	(22,764)
At 31 December 2025	<u>10,000</u>	<u>40,336</u>	<u>50,336</u>
Depreciation			
Provision for diminution in value			
At 1 January 2025	10,000	26,799	36,799
On disposals	-	(17,073)	(17,073)
Charge for year	-	3,826	3,826
At 31 December 2025	<u>10,000</u>	<u>13,552</u>	<u>23,552</u>
Net book values			
At 31 December 2025	<u>-</u>	<u>26,784</u>	<u>26,784</u>
Cost			
At 31 December 2024	<u>10,000</u>	<u>32,490</u>	<u>42,490</u>
Depreciation			
Provision for diminution in value			
At 1 January 2024	10,000	23,954	33,954
Charge for year	-	2,846	2,846
At 31 December 2024	<u>10,000</u>	<u>26,800</u>	<u>36,800</u>
Net book values			
At 31 December 2024	<u>-</u>	<u>5,690</u>	<u>5,690</u>

Barnastooka Building Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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5. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital	<u> </u>	<u> </u>
Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

6. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 20 February 2026.