

Company registration number: 691069

BP Massey Ltd

Unaudited abridged financial statements

for the financial year ended 31st December 2025

BP Massey Ltd

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Accountants report	3
Balance sheet	4
Notes to the financial statements	5 - 6

BP Massey Ltd

Directors and other information

Directors	Mr Brian Massey
Secretary	Ms Aikaterini Karanika
Company number	691069
Registered office	Lisanley Cloyne Co. Cork
Business address	Lisanley Cloyne Co. Cork
Accountants	FDC Accountants Convent Street Abbeyfeale Co. Limerick
Bankers	Bank of Ireland 97 Main Street Midleton Co. Cork

BP Massey Ltd

Directors responsibilities statement

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

General responsibilities

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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Profit & Loss and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to FDC 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 transaction of the company for the financial year ended 31st December 2024.

Brian Massey
Director

BP Massey Ltd

**Accountants' Report to the board of directors
on the Unaudited financial statements of BP Massey Ltd**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of BP Massey Ltd for the financial year ended 31/12/25.

Respective responsibilities of directors and accountants

As described on page 2 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of BP Massey Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

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.

FDC Accountants

Convent Street

Abbeyfeale

Co. Limerick

17th February 2026

BP Massey Ltd

**Balance sheet
As at 31/12/25**

	2025	2024
	€	€
Fixed assets	32,633	6,992
Current assets	30,985	30,518
Creditors: amounts falling due within one year	(12,981)	(278)
Net current assets	<u>18,004</u>	<u>30,240</u>
Total assets less current liabilities	50,637	37,232
Accruals and deferred income	(7,374)	(7,334)
Net assets	<u><u>43,263</u></u>	<u><u>29,898</u></u>
Capital and reserves	<u><u>43,263</u></u>	<u><u>29,898</u></u>

We, as directors of BP Massey Ltd 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 17/02/26 and signed on behalf of the board by:

Mr Brian Massey
Director

Director

BP Massey Ltd

Notes to the abridged financial statements Financial year ended 31st December 2025

1. General information

BP Massey Ltd is a private company limited by shares, registered in Ireland. The address of the registered office is Lisanley, Cloyne, Co. Cork.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

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 on a going concern basis and in accordance with the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as adapted by Section 1A FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, and all amounts have been rounded to the nearest Euro.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

BP Massey Ltd

Notes to the abridged financial statements (continued) Financial year ended 31st December 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5%
Motor vehicles	- 12.5%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	29,798	36,888
Profit/(loss) for the financial year	13,365	(7,090)
At the end of the financial year	<u>43,163</u>	<u>29,798</u>