

BMC PROPERTY RENOVATIONS & PLUMBING LIMITED

**Abridged Financial Statements
for the year ended
19TH JUNE 2025**

CRO Number : 766411

BMC PROPERTY RENOVATIONS & PLUMBING LIMITED

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BMC PROPERTY RENOVATIONS & PLUMBING LIMITED

Directors & Other Information

DIRECTORS

Bruce Cope

SECRETARY

Joshua Cope

REGISTERED OFFICE

The Cottage
Bilberry
Midleton
Co.Cork

TRADING ADDRESS

The Cottage
Bilberry
Midleton
Co.Cork

BANKERS

AIB Bank
Midleton
Co.Cork

ACCOUNTANTS

Frank Houlihan & Associates
34 Main Street
Midleton
Co.Cork.

PLACE OF REGISTRATION

Ireland

REGISTERED NUMBER

766411

Directors' Responsibilities Statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 judgments 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 and enable the financial statements to be audited. 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 3 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 judgments 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 Frank Houlihan & Associates, the company's accounting records and provided all the information 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 19TH JUNE 2025.

On behalf of the board

Bruce Cope
Director

Joshua cope
Secretary

Dated : 13th February 2026

BMC PROPERTY RENOVATIONS & PLUMBING LIMITED

Abridged Balance Sheet as at 19th June 2025

	Notes	€
<u>Fixed Assets</u>		
Tangible Assets		-
<u>Current Assets</u>		
Cash at Bank		1,322
Debtors & Prepayments		4,134
		<u>5,456</u>
<u>Creditors</u>		
Amounts falling due within one year		<u>3,772</u>
<u>Net Current Assets</u>		
		<u>1,684</u>
<u>Total Assets less Current Liabilities</u>		
		<u>1,684</u>
<u>Creditors</u>		
Amounts falling due after more than one year		-
		<u><u>1,684</u></u>
<u>Capital and Reserves</u>		
Called up share capital presented as Equity		100
Profit and Loss Account		1,584
<u>Total Equity Shareholders funds</u>		
		<u><u>1,684</u></u>

We, as director and secretary of BMC Property Renovations & Plumbing 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 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, and
- (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 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.
- (e) the company has relied on the specified exemption contained in Section 352 Companies Act 2014; 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.

On behalf of the board

Bruce Cope
Director

Joshua Cope
Secretary

Dated: 13th February 2026

BMC PROPERTY RENOVATIONS & PLUMBING LIMITED

Accounting Policies

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention.

Cash Flow Statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Turnover

Turnover represents net sales to customers and excludes Value Added Tax.

Tangible Fixed Assets

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. Revaluation losses are recognised in the statement of total recognised gains and losses until the carrying amount reaches its depreciated historical cost and thereafter in the profit and loss account. An exception is where the recoverable amount of the asset is greater than its revalued amount. In this case the loss is recognised in the statement of total recognised gains and losses to the extent that the recoverable amount is greater than its revalued amount.

Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Fixtures, Fittings & Equipment 20% straight line subject to #

Motor vehicles 20% reducing balance

See Accounting Policy relating to Leased Assets & Hire Purchase Commitments

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

BMC PROPERTY RENOVATIONS & PLUMBING LIMITED

Accounting Policies

Leased Assets and Hire Purchase Commitments

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

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.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognized in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

Dividends

Dividends to the company's equity shareholders (holders of ordinary shares) are recognised as a liability of the company when approved by the company's shareholders.

Debtors

Known bad debts are written off and specific provision is made for any amounts the recovery of which is considered doubtful.

BMC PROPERTY RENOVATIONS & PLUMBING LIMITED**Abridged Notes to the Financial Statements year ended****19th June 2025****1 STAFF NUMBERS AND COSTS**

The average number of employees was as follows :-

Plumbers	2
 Total	<u>2</u>

These numbers include executive directors.

The aggregate payroll costs of these employees were as follows :-

	€
Wages and salaries	31,940
Social Insurance Costs	1,809
Retirement Benefits	-
	<u>33,749</u>

2 DIRECTORS REMUNERATION & TRANSACTIONS

	€
Salary	15,445
Retirement Benefits (both directors)	-
	<u>15,445</u>

Directors Loans

	€
Opening Balance	-
Repayments to Directors	-
Advances from Directors	-
Closing Balance	<u>-</u>
 Maximum amount outstanding to directors during the year	<u>-</u>

No interest has been charged on directors loans to the company.

3 DEBTORS (Amounts falling due within one year)

	€
Trade Debtors	1,839
Other Debtors / Prepayments	2,295
	<u>4,134</u>

There were no Debtors falling due after more than one year.

4 CALLED UP SHARE CAPITAL

	€
Authorised Equity :	
Ordinary shares of €1.00 each	<u>100,000</u>
Allotted, called up and fully paid:	
Ordinary shares of €1.00 each	<u>100</u>

BMC PROPERTY RENOVATIONS & PLUMBING LIMITED

Abridged Notes to the Financial Statements year ended

19th June 2025

5 DIRECTORS AND SECRETARIES INTERESTS IN SHARES

<u>Director name</u>	<u>Class</u>	<u>No.</u>
Bruce Cope	Ord.x €1.00	100
Joshua Cope	Ord.x €1.00	-
		<u>100</u>

6 TAXATION CREDITORS

The amount of Taxation Creditors included in
Creditors (Amounts falling due within one year) are :-

	€
PAYE/PRSI	213
VAT	-
CT	226
	<u>439</u>

7 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the directors of
BMC Property Renovations & Plumbing Ltd on 13th February 2026
and confirmation received from them that they had made available all relevant records and
information relating to the income and expenditure of the business for the period ended
19th June 2025 and relating to the assets and liabilities of the business
at 19th June 2025