

**BNHL Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# **BNHL Limited**

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# **BNHL Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 2025

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.

As explained in note 4, the directors do not consider the going concern basis to be appropriate and these financial statements have therefore not been prepared on that basis.

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.

**Signed on behalf of the board**

**Damian Gallagher**  
Director

**Tom Rowland**  
Director

**15 August 2025**

**BNHL Limited**  
**BALANCE SHEET**

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		10,702	12,597
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	<b>(1,230)</b>	<b>(2,501)</b>
<b>Net Current Assets</b>		<b>9,472</b>	<b>10,096</b>
<b>Total Assets less Current Liabilities</b>		<b>9,472</b>	<b>10,096</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		17	17
Retained earnings		9,455	10,079
<b>Equity attributable to owners of the company</b>		<b>9,472</b>	<b>10,096</b>

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 BNHL 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 15 August 2025 and signed on its behalf by:**

**Damian Gallagher**  
**Director**

**Tom Rowland**  
**Director**

**BNHL Limited****RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	17	10,703	10,720
Loss for the financial year	-	(624)	(624)
<b>At 30 April 2024</b>	17	10,079	10,096
Loss for the financial year	-	(624)	(624)
<b>At 30 April 2025</b>	<b>17</b>	<b>9,455</b>	<b>9,472</b>

# **BNHL Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

### **1. General Information**

BNHL Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 37826. The registered office of the company is 3 Corrbridge Terrace, Sutton, Dublin 13, Ireland. In previous years, the principal activity of the company was the provision of nursing home care at two separate homes in the Dublin region. During the year ended 30th April 2018, the company sold its business and is no longer involved in the operation of nursing homes. The company is non trading and the directors intend to liquidate this company in due course. The financial statements have been prepared on a break up basis as a result. 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 30 April 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 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.

#### **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.

### **3. Significant accounting judgements and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors including expectations of future events that are believed to be reasonable under the circumstances.

### **4. Going concern**

The financial statements have been prepared on a basis other than going concern, which is described as the break up basis. The preparation of financial statements on a break-up basis is a departure from the requirements of Schedule 3, Part III of the Companies Act 2014 to prepare financial statements on a going concern basis. This departure is made in order to comply with the overriding requirement in the Act for the financial statements to give a true and fair view. The break up basis requires the carrying value of the assets to be at the amounts they are expected to realise and liabilities include any amounts which have crystallised as a result of the decision to wind up the company. In accordance with FRS 102 section 21 Provisions and Contingencies no provision for costs of cessation has been made on the basis that insufficient evidence is

**BNHL Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025  
available at year end.

**5. Employees**

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

<b>6. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	-	943
Directors' current accounts (Note 9)	<b>615</b>	943
Accruals	<b>615</b>	615
	<u><b>1,230</b></u>	<u>2,501</u>

**7. Income Statement**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 May 2024	<b>10,079</b>	10,703
Loss for the financial year	<b>(624)</b>	(624)
At 30 April 2025	<u><b>9,455</b></u>	<u>10,079</u>

**8. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 April 2025.

**9. Directors' transactions****10. Post-Balance Sheet Events**

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

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 15 August 2025.