

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

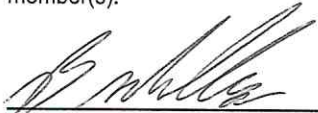
Company Name: Bacar Mechanical Services Limited

Company Number: 651054

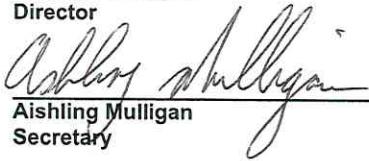
Financial Year: 1 June 2024 to 31 May 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Brendan Mulligan
Director



Aishling Mulligan
Secretary

11 December 2025

Company Number: 651054

Bacar Mechanical Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Bacar Mechanical Services Limited

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Bacar Mechanical Services Limited
DIRECTOR AND OTHER INFORMATION

Director Brendan Mulligan

Company Secretary Aishling Mulligan

Company Number 651054

Registered Office and Business Address Knocdrin
Rhode
Co Offaly

Accountants File My Taxes
Suite 1A, 46 Lough Sheever Corporate Park,
Mullingar
Westmeath
Ireland

Bacar Mechanical Services Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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

Brendan Mulligan
Director



11 December 2025

Bacar Mechanical Services Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	7	8,423	10,482
Tangible assets	8	253,528	160,112
Fixed Assets		261,951	170,594
Current Assets			
Debtors	9	136,993	-
Cash and cash equivalents		306,601	329,642
		443,594	329,642
Creditors: amounts falling due within one year	10	(120,270)	(95,493)
Net Current Assets		323,324	234,149
Total Assets less Current Liabilities		585,275	404,743
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		585,175	404,643
Equity attributable to owners of the company		585,275	404,743

I as Director of Bacar Mechanical Services 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) I 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 11 December 2025 and signed on its behalf by:

Brendan Mulligan
Director



Bacar Mechanical Services Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	100	170,583	170,683
Profit for the financial year	-	234,060	234,060
At 31 May 2024	100	404,643	404,743
Profit for the financial year	-	180,532	180,532
At 31 May 2025	100	585,175	585,275

Bacar Mechanical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Bacar Mechanical Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 651054. The registered office of the company is Knocdrin, Rhode, Co Offaly which is also the principal place of business of the company. Engineering Activities And Related Technical Consultancy 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 financial year ended 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

Basis of preparation

The financial statements have been prepared on the going concern basis and 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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 8 years.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 8 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	12.5% Straight line
Plant and machinery	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Bacar Mechanical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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 and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Bacar Mechanical Services Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 31 May 2025.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Amortisation of intangible assets	41,209	26,379
Amortisation of goodwill	2,059	2,059
Loss/(profit) on disposal of tangible assets	2,947	-
Operating lease rentals		
- Plant and machinery	1,318	699
	<u>1,318</u>	<u>699</u>

Bacar Mechanical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

5. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 3).

	2025 Number	2024 Number
Director	1	1
Employees	2	2
	<u>3</u>	<u>3</u>

6. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	<u>26,085</u>	<u>33,731</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>206,617</u>	<u>267,791</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	<u>25,827</u>	<u>33,474</u>
Effects of:		
Expenses not deductible for tax purposes	<u>258</u>	<u>257</u>
Total tax charge for the financial year (Note 6 (a))	<u>26,085</u>	<u>33,731</u>

7. Intangible assets

	€	Goodwill €	Total €
Cost			
At 1 June 2024	<u>1,475</u>	<u>15,000</u>	<u>16,475</u>
At 31 May 2025	<u>1,475</u>	<u>15,000</u>	<u>16,475</u>
Provision for diminution in value			
At 1 June 2024	<u>368</u>	<u>5,625</u>	<u>5,993</u>
Charge for financial year	<u>184</u>	<u>1,875</u>	<u>2,059</u>
At 31 May 2025	<u>552</u>	<u>7,500</u>	<u>8,052</u>
Net book value			
At 31 May 2025	<u>923</u>	<u>7,500</u>	<u>8,423</u>
At 31 May 2024	<u>1,107</u>	<u>9,375</u>	<u>10,482</u>

Bacar Mechanical Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

8. Tangible assets

	Long leasehold property €	Plant and machinery €	Motor vehicles €	Total €
Cost				
At 1 June 2024	16,990	135,208	58,831	211,029
Additions	28,950	39,109	100,963	169,022
Disposals	-	-	(50,131)	(50,131)
At 31 May 2025	<u>45,940</u>	<u>174,317</u>	<u>109,663</u>	<u>329,920</u>
Depreciation				
At 1 June 2024	4,110	28,898	17,909	50,917
Charge for the financial year	5,743	21,758	13,708	41,209
On disposals	-	-	(15,734)	(15,734)
At 31 May 2025	<u>9,853</u>	<u>50,656</u>	<u>15,883</u>	<u>76,392</u>
Net book value				
At 31 May 2025	<u><u>36,087</u></u>	<u><u>123,661</u></u>	<u><u>93,780</u></u>	<u><u>253,528</u></u>
At 31 May 2024	<u><u>12,880</u></u>	<u><u>106,310</u></u>	<u><u>40,922</u></u>	<u><u>160,112</u></u>

9. Debtors

	2025 €	2024 €
Trade debtors	<u>136,993</u>	<u>-</u>

10. Creditors
Amounts falling due within one year

	2025 €	2024 €
Trade creditors	654	8,897
Taxation	69,616	64,648
Director's current account (Note 14)	-	21,948
Accruals	50,000	-
	<u>120,270</u>	<u>95,493</u>

11. Income Statement

	2025 €	2024 €
At 1 June 2024	404,643	170,583
Profit for the financial year	180,532	234,060
At 31 May 2025	<u>585,175</u>	<u>404,643</u>

12. Financial commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 €	2024 €
Due:		
Within one year	<u>6,500</u>	<u>6,500</u>

Bacar Mechanical Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 May 2025.

14. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	114,235	48,995
Pension contributions	181,317	-
	<u>295,552</u>	<u>48,995</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Brendan Mulligan	-	21,948
	<u>-</u>	<u>21,948</u>

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 11 December 2025.