

Brookwood Plumbing Services Limited
Director's Report and Unaudited Financial Statements
for the financial year ended 30 June 2025

Brookwood Plumbing Services Limited

CONTENTS

	Page
Director and Other Information	3
Director's Report	4
Director's Responsibilities Statement	6
Accountants' Report	7
Profit and Loss Account	8
Balance Sheet	9
Notes to the Financial Statements	10 - 13

Brookwood Plumbing Services Limited

DIRECTOR AND OTHER INFORMATION

Director	Damien Conway
Company Secretary	Caroline Concannon
Company Number	631933
Business Address	Newbridge Ballinasloe Co. Galway
Accountants	Darragh Beagan Castlepark Hugginstown Co. Kilkenny Republic of Ireland
Bankers	Bank of Ireland Mountbellew Co. Galway

Brookwood Plumbing Services Limited

DIRECTOR'S REPORT

for the financial year ended 30 June 2025

The director presents their report and the unaudited financial statements for the financial year ended 30 June 2025.

Principal Activity and Review of the Business

The company provides plumbing services and solutions to both private and commercial clients

There has been no significant change in these activities during the financial year ended 30 June 2025.

Results and Dividends

The (loss)/profit for the financial year after providing for depreciation and taxation amounted to €4,593 (2024 - €5,436).

The director does not recommend payment of a dividend.

At the end of the financial year, the company has assets of € 59,748 (2024 - €69,173) and liabilities of € 8,277 (2024 - €21,582). The net assets of the company have increased by €3,880.

Director and Secretary

The director who served throughout the financial year, except as noted, was as follows:

Damien Conway

The secretary who served throughout the financial year was Caroline Concannon.

The director's and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number	Number
		Held At	Held At
		30/06/25	01/07/24
Damien Conway	Ordinary Shares Class 1	10	10
		<u>10</u>	<u>10</u>

There were no changes in shareholdings between 30 June 2025 and the date of signing the financial statements.

In accordance with the Constitution, the director retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at .

Brookwood Plumbing Services Limited

Signed on behalf of the board

Damien Conway
Director

15 March 2026

Brookwood Plumbing Services Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The director is responsible for preparing the Director's 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.

Irish company law requires the director to prepare financial statements for each financial year. Under that law the director have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the director must not approve the financial statements unless they 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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

Damien Conway
Director

15 March 2026

Brookwood Plumbing Services Limited

ACCOUNTANTS' REPORT

to the Director on the unaudited financial statements of Brookwood Plumbing Services Limited for the financial year ended 30 June 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the company for the financial year ended 30 June 2025 which comprise the Profit and Loss Account, the Balance Sheet and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Brookwood Plumbing Services Limited, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brookwood Plumbing Services Limited and state those matters that we have agreed to state to the director of Brookwood Plumbing Services Limited, in this report in accordance with the guidance of . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brookwood Plumbing Services Limited and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the ethical guidance laid down by relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Brookwood Plumbing Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Brookwood Plumbing Services Limited. You consider that Brookwood Plumbing Services Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Brookwood Plumbing Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

DARRAGH BEAGAN

Castlepark
Hugginstown
Co. Kilkenny
Republic of Ireland

15 March 2026

Brookwood Plumbing Services Limited

PROFIT AND LOSS ACCOUNT

for the financial year ended 30 June 2025

		2025	2024
	Notes	€	€
Turnover		139,580	128,400
Gross profit		139,580	128,400
Administrative expenses		(134,492)	(121,969)
Operating (loss)/profit	2	5,088	6,431
Interest payable and similar expenses	3	(495)	(995)
(Loss)/profit before taxation		4,593	5,436
Tax on (loss)/profit	5	-	-
(Loss)/profit for the financial year	9	4,593	5,436

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 15 March 2026 and signed on its behalf by:

Damien Conway
Director

Brookwood Plumbing Services Limited

BALANCE SHEET

as at 30 June 2025

		2025	2024
	Notes	€	€
Fixed Assets			
Tangible assets	6	<u>39,561</u>	<u>43,951</u>
Current Assets			
Debtors	7	5,004	9,292
Cash at bank and in hand		<u>15,183</u>	<u>15,930</u>
		<u>20,187</u>	<u>25,222</u>
Creditors: amounts falling due within one year	8	<u>(8,277)</u>	<u>(21,582)</u>
Net Current (Liabilities)/Assets		<u>11,910</u>	<u>(694)</u>
Total Assets less Current Liabilities		<u><u>51,471</u></u>	<u><u>47,591</u></u>
Capital and Reserves			
Called up share capital presented as equity		10	10
Retained earnings	9	<u>51,461</u>	<u>47,581</u>
Shareholders' Funds	10	<u><u>51,471</u></u>	<u><u>47,481</u></u>

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

We as Director's of Brookwood Plumbing 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) 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.

Brookwood Plumbing Services Limited

Approved by the board on 15 March 2026 and signed on its behalf by:

Damien Conway
Director

BALANCE SHEET

as at 30 June 2025

Brookwood Plumbing Services Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement 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.

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:

Land and buildings freehold	-	0% Straight line
Fixtures, fittings and equipment	-	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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Brookwood Plumbing Services Limited
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 30 June 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

2. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	4,593	5,436
Loss/(profit) on disposal of intangible fixed assets		
	=====	=====

3. Interest payable and similar expenses	2025	2024
	€	€
Interest	495	995
	=====	=====

4. Employees

The average monthly number of employees, including director, during the financial year was 2.00, (2024 - 2).

	2025	2024
	Number	Number
General	2	2
	=====	=====

5. Tax on (loss)/profit

	2025	2024
	€	€

Analysis of charge in the financial year Current tax:

Corporation tax at 12.50% (2024 - 12.5%)	-	-
	=====	=====
(Loss)/profit taxable at 12.50%	4,593	5,436
Losses Forward	(4,593)	

No charge to tax arises due to tax losses forward.

Brookwood Plumbing Services Limited
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 30 June 2025

6. Tangible assets

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 July 2024	23,611	8,889	26,232	58,732
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2025	23,611	8,889	26,232	58,732
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 July 2024	-	4,944	9,837	14,781
Charge for the financial year	-	1,111	3,279	4,390
On disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2025	-	6,055	13,116	19,171
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 30 June 2025	23,611	2,834	13,116	39,561
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2024	23,611	3,945	16,395	43,951
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. Debtors

	2025 €	2024 €
Other debtors	-	-
Taxation	5,004	9,292
	<hr/>	<hr/>
	5,004	9,292
	<hr/> <hr/>	<hr/> <hr/>

8. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	-	-
Net obligations under finance leases and hire purchase contracts	5,316	9,084
Taxation	1,974	4,334

Brookwood Plumbing Services Limited
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 30 June 2025

Director's current account (Note 12)	987	8,164
	<hr/>	<hr/>
	8,277	21,582
	<hr/> <hr/>	<hr/> <hr/>

9. Profit and loss account

	2025	2024
	€	€
At 1 July 2024	47,581	42,145
(Loss)/profit for the financial year	3,880	5,436
	<hr/>	<hr/>
At 30 June 2025	51,471	47,581
	<hr/> <hr/>	<hr/> <hr/>

10. Reconciliation of movements in shareholders' funds

	2025	2024
	€	€
(Loss)/profit for the financial year	3,880	5,436
Opening shareholders' funds	47,581	42,145
	<hr/>	<hr/>
Closing shareholders' funds	51,471	47,581
	<hr/> <hr/>	<hr/> <hr/>

11. Capital commitments

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

12. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	43,000	43,200
	<hr/> <hr/>	<hr/> <hr/>

The following amounts are repayable to the director:

	2025	2024
	€	€
Damien Conway	987	8,164
	<hr/> <hr/>	<hr/> <hr/>

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 15 March 2026.