

Company registration number: 406232

B.Kelleher Heating & Plumbing Limited
Unaudited abridged financial statements
for the financial year ended 31 August 2025

B.Kelleher Heating & Plumbing Limited

Contents

	Page
Directors responsibilities statement	1
Balance sheet	2
Notes to the abridged financial statements	3 - 6

B.Kelleher Heating & Plumbing Limited

Directors responsibilities statement

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.

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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 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. 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.

B.Kelleher Heating & Plumbing Limited
Balance sheet
As at 31st August 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	5	8,351		11,134	
		<hr/>	8,351	<hr/>	11,134
Current assets					
Debtors	6	465		235	
Cash at bank and in hand		130		130	
		<hr/>		<hr/>	
		595		365	
Creditors: amounts falling due within one year					
	7	(48,843)		(47,563)	
		<hr/>		<hr/>	
Net current liabilities			(48,248)		(47,198)
			<hr/>		<hr/>
Net liabilities			(39,897)		(36,064)
			<hr/> <hr/>		<hr/> <hr/>
Capital and reserves					
Called up share capital presented as equity			2		2
Profit and loss account			(39,899)		(36,066)
			<hr/>		<hr/>
Shareholders deficit			(39,897)		(36,064)
			<hr/> <hr/>		<hr/> <hr/>

These 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'.

We, as directors of B.Kelleher Heating & Plumbing Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 20th March 2026 and signed on behalf of the board by:

Brian Kelleher
Director

Eoin Kelleher
Director

The notes on pages 3 to 6 form part of these abridged financial statements.

B.Kelleher Heating & Plumbing Limited

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

1. General information

The financial statements comprising of the Statement of Income and Retained Earnings, The Balance Sheet and the related notes constitute the individual financial statements of B.Kelleher Heating & Plumbing Limited for the financial year ended 31st August 2025.

B.Kelleher Heating & Plumbing Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in (CRO number 406232).

The address of the registered office is B.Kelleher Heating & Plumbing Limited, Island View, Ballinluska, Crosshaven, Co. Cork, which is the principal place of business of the company.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), applying Section 1A of that Standard.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

Currency

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The financial statements are prepared on the going concern basis. This is dependent on the support of the directors by way of a directors loan.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

B.Kelleher Heating & Plumbing Limited

Notes to the abridged financial statements (continued) Financial year ended 31st August 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	- 20%
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.

Financial instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities which are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not market rate, this constitutes a financing transaction, and the financing liability is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

B.Kelleher Heating & Plumbing Limited

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

4. Operating loss

Operating loss is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	2,783	2,826
	<u> </u>	<u> </u>

5. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1st September 2024 and 31st August 2025	7,921	22,266	30,187
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1st September 2024	7,921	11,132	19,053
Charge for the financial year	-	2,783	2,783
	<u> </u>	<u> </u>	<u> </u>
At 31st August 2025	7,921	13,915	21,836
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31st August 2025	-	8,351	8,351
	<u> </u>	<u> </u>	<u> </u>
At 31st August 2024	-	11,134	11,134
	<u> </u>	<u> </u>	<u> </u>

6. Debtors

	2025	2024
	€	€
Other debtors	465	235
	<u> </u>	<u> </u>

(a) Included in Other Debtors is Vat Repayable of €465 (2023: Vat Repayable of €235).

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Directors loan (note 8)	47,843	46,563
Accruals	1,000	1,000
	<u> </u>	<u> </u>
	48,843	47,563
	<u> </u>	<u> </u>

B.Kelleher Heating & Plumbing Limited

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

8. Directors transactions

Loans to directors

As permitted by the Companies Act 2014, the following loan was made by Brian Kelleher. The loan is interest free, unsecured and repayable on demand. They are included in "Creditors: amounts falling due within one year (note 7).

	2025	2024
	€	€
At the start of the financial year	46,563	45,812
Advances made during the financial year	1,280	2,988
Amounts repaid during the financial year	-	(2,237)
At the end of the financial year	<u>47,843</u>	<u>46,563</u>

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20 March 2026.