

Benkat Ltd

Abridged Financial Statements

For The Year Ended 31st December 2025



JFW Accountancy Waterford Limited
Chartered Accountants
14 Gladstone Street
Waterford

Benkat Limited

Report And Financial Statements For The Year Ended 31st December 2025

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Benkat Limited

Directors And Other Information For The Year Ended 31st December 2025

BOARD OF DIRECTORS

Bernard Smith
Kathleen McAllister

SECRETARY

Kathleen Mcallister

REGISTERED OFFICE & BUSINESS ADDRESS

Milepost,
Slieverue,
Co.Kilkenny.

ACCOUNTANTS

JFW ACCOUNTANCY WATERFORD LTD
Chartered Accountants,
14 Gladstone Street,
Waterford

SOLICITORS

MW KELLER & SON SOLICITORS LLP
8 Gladstone St.,
Waterford

BANKERS

ALLIED IRISH BANKS,
Ardkeen,
Waterford.

REGISTRATION NO. 752160

Benkat Limited

Statement Of Directors' Responsibilities And Declaration On Unaudited Financial Statements

Directors' Responsibilities

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 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 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland. 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 surplus or deficit of the company for that year and otherwise comply with the Companies Act 2014. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position of the company and surplus or deficit of the company to be determined with reasonable accuracy and 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.

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 7 to 15 :

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.

Benkat Limited

The directors confirm that they have made available to JFW Accountancy Waterford Ltd, Chartered Accountants all 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 31st December 2025.

On behalf of the Board

Bernard Smith

)

Directors

Date: 20th January 2026

Kathleen McAllister

)

Benkat Limited

Abridged Balance Sheet As At 31st December 2025

	Notes	2025 €	2024 €
FIXED ASSETS			
Tangible assets		432,490	430,000
CURRENT ASSETS			
Cash at bank and in hand		100	1,931
		<u>100</u>	<u>1,931</u>
CREDITORS (amounts falling due within one year)		<u>(378,151)</u>	<u>(400,901)</u>
NET CURRENT LIABILITIES		<u>(378,051)</u>	<u>(398,970)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,439</u>	<u>31,030</u>
FINANCED BY			
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account	4	54,339	30,930
EQUITY SHAREHOLDERS FUNDS	5	<u>54,439</u>	<u>31,030</u>

The directors 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 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;

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Benkat Limited

(d) they acknowledge the company's obligations under the Companies Acts 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 S.352 Companies Act 2014 (as a micro 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 S.353 Companies Act 2014.

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

The financial statements were approved by the Board on 20th January 2026 and signed on its behalf by

DIRECTORS

Bernard Smith

Kathleen McAllister

Benkat Limited

Notes To The Abridged Financial Statements For The Year Ended 31st December 2025

1 GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Benkat Limited for the financial year ended 31st December 2025

Benkat Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 752160). The Registered Office is Milepost Slieverue Co.Kilkenny which is also the principal place of business 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.

2.1. BASIS OF PREPARATION

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

2.2. TURNOVER

Turnover represents the total invoice value, excluding value added tax, of sales made during the year wholly undertaken in Ireland.

2.3. TANGIBLE FIXED ASSETS AND DEPRECIATION

Provision is made for depreciation on all tangible assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life on a straight line basis, as follows:

Land and buildings	-	Nil
Fixtures, fittings and equipment	-	12.5% Straight Line

Benkat Limited

Notes To The Abridged Financial Statements For The Year Ended 31st December 2025

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2.4. TAXATION

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax laws that have been enacted or substantially enacted at the balance sheet date.

DEFERRED TAXATION

Deferred taxation is not recognised.

2.5. GOING CONCERN

The financial statements have been prepared on a going concern basis based on the continuing financial support of the company's directors.

3. SHARE CAPITAL	2025 €	2024 €
Authorised equity		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>
4. MOVEMENT ON PROFIT AND LOSS RESERVES	Profit and loss account €	Total €
At 1st January 2025	30,930	30,930
Retained Profit For The Year	<u>23,409</u>	<u>23,409</u>
At 31st December 2025	<u>54,339</u>	<u>54,339</u>

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Notes To The Abridged Financial Statements For The Year Ended 31st December 2025

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5. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2025 Equity €	2024 Equity €
Profit for the year	23,409	30,930
Opening shareholders' funds	31,030	100
Closing shareholders' funds	<u>54,439</u>	<u>31,030</u>

6. POST BALANCE SHEET EVENTS

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

7. CONTROLLING PARTY

The company was controlled by its directors throughout both financial years.

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 20th January 2026 and signed on its behalf by

Bernard Smith
Director

Kathleen
McAllister
Director