

Registration number 512553

BK Doors Limited

Abridged accounts

for the year ended 30th April 2025

BK Doors Limited

Contents

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	2
Statement of directors' responsibilities	3
Abridged auditors' report to the company pursuant to section 356	4 - 5
Independent Auditors' report to the shareholders	6 - 7
Abridged balance sheet	8
Notes to the abridged financial statements Including statement of accounting policies	9 - 12

BK Doors Limited

Directors and other information

Directors	Kevin Kelly Stephen Butler
Secretary	Stephen Butler
Company number	512553
Registered office	2nd Floor Patricks Street Waterford X91FH50
Auditors	JP O'Donohoe Accountants Limited Chartered accountant & registered auditor Suite 1 Waterside Chambers Waterside Waterford X91K190
Business address	2nd Floor Patricks Street Waterford X91 FH50
Bankers	Bank of Ireland Lisduggan Paddy Brownes Road Waterford

BK Doors Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	30/04/24
Kevin Kelly	50	50
Stephen Butler	50	50

The original report was approved by the board on 18 March 2026 and signed on its behalf by Kevin Kelly and Stephen Butler.

BK Doors Limited

Statement of directors responsibilities for the shareholders' financial statements

The directors are responsible for preparing the Annual 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 and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

On behalf of the board

Kevin Kelly
Director

Stephen Butler
Director

Date: 18th March 2026

**Independent auditors' special report to the directors of
BK Doors Limited
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 30 April 2025 on pages 8 to 12, which the directors of BK Doors Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

Other information

On 18 March 2026 we reported, as auditors of BK Doors Limited, to the members on the company's financial statements for the year ended 30 April 2025 to be laid before the Annual General Meeting and our report is reproduced on pages to of these financial statements.

**Independent auditors' special report to the directors of
BK Doors Limited
pursuant to section 356 of the Companies Act 2014**

..... continued



**for and on behalf of
JP O'Donohoe Accountants Limited
Chartered accountant & registered auditor**

Date: 18 March 2026

**Suite 1
Waterside Chambers**

**Waterside
Waterford
X91K190**

We have audited the financial statements of BK Doors Limited for the year ended 30 April 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Director's Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its loss for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

..... continued

Matters on which we are required to report by the Companies Act 2014

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.



for and on behalf of
JP O'Donohoe Accountants Limited
Chartered accountant & registered auditor

Suite 1
Waterside Chambers
Waterside
Waterford
X91K190

18th March 2026

BK Doors Limited

**Abridged balance sheet
as at 30 April 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3		73,903		95,652
Current assets					
Stocks		129,080		263,779	
Debtors		231,688		179,297	
Cash at bank and in hand		1		114	
		<u>360,769</u>		<u>443,190</u>	
Creditors: amounts falling due within one year		<u>(255,775)</u>		<u>(328,195)</u>	
Net current assets			<u>104,994</u>		<u>114,995</u>
Total assets less current liabilities			178,897		210,647
Creditors: amounts falling due after more than one year			<u>(61,140)</u>		<u>(71,737)</u>
Net assets			<u><u>117,757</u></u>		<u><u>138,910</u></u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			<u>117,657</u>		<u>138,810</u>
Equity shareholders' funds			<u><u>117,757</u></u>		<u><u>138,910</u></u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The abridged accounts were approved by the Board on 18 March 2026 and signed on its behalf by

.....
Kevin Kelly
Director

.....
Stephen Butler
Director

The notes on pages 9 to 12 form an integral part of these financial statements.

BK Doors Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

1. Statement of 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.

1.1. Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Motor vehicles - 12.5% Straight Line

1.4. Stock and work in progress

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. Lease incentives are recognised over the shorter of the lease term and the date of the next rent review.

1.6. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

BK Doors Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

..... continued

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

	2025	2024
	4	4
	<u>4</u>	<u>4</u>

Employment costs

Wages and salaries
 Social insurance costs
 Other pension costs

	2025	2024
	€	€
	167,097	204,272
	7,860	18,454
	843	1,004
	<u>175,800</u>	<u>223,730</u>

2.1. Directors' remuneration

Remuneration and other emoluments
 Pension contributions to defined contribution schemes

	2025	2024
	€	€
	102,360	107,831
	843	1,004
	<u>103,203</u>	<u>108,835</u>

Number of directors to whom retirement benefits are accruing under a money purchase scheme

	Number	Number
	2	2
	<u>2</u>	<u>2</u>

BK Doors Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

..... continued

3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2024	135,016	135,016
Additions	35,411	35,411
Disposals	(52,450)	(52,450)
At 30 April 2025	<u>117,977</u>	<u>117,977</u>
Depreciation		
At 1 May 2024	39,364	39,364
On disposals	(9,163)	(9,163)
Charge for year	13,873	13,873
At 30 April 2025	<u>44,074</u>	<u>44,074</u>
Net book values		
At 30 April 2025	<u>73,903</u>	<u>73,903</u>

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2023	69,916	69,916
Additions	65,100	65,100
At 30 April 2024	<u>135,016</u>	<u>135,016</u>
Depreciation		
At 1 May 2023	23,361	23,361
Charge for year	16,003	16,003
At 30 April 2024	<u>39,364</u>	<u>39,364</u>
Net book values		
At 30 April 2024	<u>95,652</u>	<u>95,652</u>

BK Doors Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

..... continued

4. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>
Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 18 March 2026.