

Company Number: 372140

**BRITTAS COMMERCIAL
REPAIRS LIMITED
Abridged Financial
Statements
For the Year Ended
31 DECEMBER 2025**

**(As modified by Section 352 and 343
of the companies Act 2014)**

BRITTAS COMMERCIAL REPAIRS LIMITED

FINANCIAL STATEMENTS 2025

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BRITTAS COMMERCIAL REPAIRS LIMITED

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

Ivor Bryan

SECRETARY AND REGISTERED OFFICE

Jackie Larkin

F8, Nutgrove Office Park,
Rathfarnham,
Dublin 14

COMPANY NUMBER

372140

BANKERS

Allied Irish Bank,
45, Tower Road,
Clondalkin,
Dublin 22.

Bank of Ireland,
Rathcoole.
Co. Dublin

BRITTAS COMMERCIAL REPAIRS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT AND DIRECTORS' DECLARATION ON UNAUDITED 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 Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgement 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 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 liability, 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 and the financial statements to be audited. 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.

- (a) 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) The directors confirm that they have made available to Cleary & Co. the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) 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 ending 31st December 2025.

On behalf of the board

Ivor Bryan
Director

Jackie Larkin
Secretary

6th February 2026

BRITTAS COMMERCIAL REPAIRS LIMITED

STATEMENT OF FINANCIAL POSITION

	Notes	31 December 2025 €	31 December 2024 €
FIXED ASSETS	2	<u>38,876</u>	<u>26,361</u>
CURRENT ASSETS			
Debtors	3	165,052	198,240
Cash at bank and in hand		<u>151,154</u>	<u>114,624</u>
		316,206	312,864
CREDITORS			
Amounts falling due within one year	4	< <u>136,431</u> >	< <u>133,888</u> >
NET CURRENT ASSETS/<LIABILITIES>		<u>179,775</u>	<u>178,976</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>218,651</u>	<u>205,337</u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account		<u>218,551</u>	<u>205,237</u>
SHAREHOLDERS' FUNDS – EQUITY		<u>218,651</u>	<u>205,337</u>

We, as Directors of Brittas Commercial Repairs 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 on s. 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s. 334(1) in accordance with s.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 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; 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.352 Companies Act 2014.

On behalf of the board

Signed: _____
Ivor Bryan
Director

Signed: _____
Jackie Larkin
Secretary

6th February 2026

BRITTAS COMMERCIAL REPAIRS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

1. Accounting policies

Basis of Accounting

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" Section 1A, 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 and Section 1A of FRS 102.

Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that the company will be in a position to meet its liabilities as they fall due. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Corporation tax payable is provided on taxable profits at current rates.

BRITTAS COMMERCIAL REPAIRS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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.

Depreciation

Depreciation is calculated in order to write off the cost of tangible assets over their estimated useful lives by equal annual instalments.

Office Equipment 20% Motor vehicles 20% Plant & Machinery 20%

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.

BRITTAS COMMERCIAL REPAIRS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

2.	Tangible assets				
		Plant & Machinery	Office Equipment	Motor Vehicles	Total
		€	€	€	€
	Cost				
	At 1 January 2025	9,199	15,595	38,104	62,898
	Additions	17,444	2,780	4,950	25,174
	Disposals	—	—	—	—
	At 31 December 2025	<u>26,643</u>	<u>18,375</u>	<u>43,054</u>	<u>88,072</u>
	Depreciation				
	At 1 January 2025	3,364	12,478	20,695	36,537
	Charge for year	5,329	1,447	5,883	12,659
	Charge on disposal	—	—	—	—
	At 31 December 2025	<u>8,693</u>	<u>13,925</u>	<u>26,578</u>	<u>49,196</u>
	Net book values				
	At 31 December 2025	<u>17,950</u>	<u>4,450</u>	<u>16,476</u>	<u>38,876</u>
	At 31 December 2024	<u>5,835</u>	<u>3,117</u>	<u>17,409</u>	<u>26,361</u>
3.	DEBTORS			2025	2024
				€	€
	Amounts falling due within one year			<u>165,052</u>	<u>198,240</u>
4.	CREDITORS			2025	2024
	Amounts falling due within one year			€	€
	Trade creditors and accruals			120,532	117,134
	Vat			-	622
	Corporation tax			3,341	-
	Directors loan account			<u>12,558</u>	<u>16,132</u>
				<u>136,431</u>	<u>133,888</u>

BRITTAS COMMERCIAL REPAIRS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

5. CALLED UP SHARE CAPITAL	Authorised	Issued and Fully Paid
At 31 December 2025 and 31 December 2024	€	€
Ordinary shares of €1 each	<u>100,000</u>	<u>100</u>

6. INTERESTS OF DIRECTORS AND SECRETARY

The Directors who held office at 31st December 2025 had no beneficial interests, other than those shown below, in the shares of the company.

Name of Director	Description of Interest	At end of year	At beginning of year
Ivor Bryan	Ordinary €1 each	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the directors on 6th February 2026