

Company Number: 765780

Renov Beyer Ltd

Abridged Unaudited Financial Statements

for the financial period from 12 June 2024 (date of incorporation) to 31 May 2025

Renov Beyer Ltd
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Renov Beyer Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 12 June 2024 (date of incorporation) to 31 May 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 period end date and of the surplus or deficit of the company for the financial period 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 surplus or deficit 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that they is 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.

The director confirms that they has made available to O'Sullivan Lewis Thornton & Co, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 12 June 2024 (date of incorporation) to 31 May 2025."

Signed on behalf of the board

Alexander Beyer
Director

5 March 2026

Renov Beyer Ltd
STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	Notes	2025 €
Non-Current Assets		
Property, plant and equipment	9	20,907
Current Assets		
Stocks	10	10,000
Debtors	11	8,823
Cash and cash equivalents		8,751
		<u>27,574</u>
Creditors: amounts falling due within one year	12	<u>(16,410)</u>
Net Current Assets		<u>11,164</u>
Total Assets less Current Liabilities		<u><u>32,071</u></u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	13	31,971
Equity attributable to owners of the company		<u><u>32,071</u></u>

The 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", applying Section 1A of that Standard.

I as Director of Renov Beyer Ltd, 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) I 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 period and of its profit or loss for such a financial period 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,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 5 March 2026 and signed on its behalf by:

Alexander Beyer
Director

Renov Beyer Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 12 June 2024 (date of incorporation) to 31 May 2025

1. General Information

Renov Beyer Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 765780. The registered office of the company is Sconce Lower, Mountrath, Laois, R32W3K1 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency 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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

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 period, 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.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Renov Beyer Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 12 June 2024 (date of incorporation) to 31 May 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Renov Beyer Ltd in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 11 month 20 days period from 12 June 2024 (date of incorporation) to 31 May 2025.

5. Departure from Companies Act 2014 Presentation

The director has elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

6. Statement on previous periods

The company did not present financial statements for previous periods.

7. Operating surplus**2025**

€

Operating surplus is stated after charging:

Depreciation of property, plant and equipment

2,987**8. Employees**

The average monthly number of employees, including director, during the financial period was 3, (2024 - 0).

**2025
Number**

Directors

1

Employees

2**3**

Renov Beyer Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 12 June 2024 (date of incorporation) to 31 May 2025

9. Property, plant and equipment	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 12 June 2024	-	-	-
Additions	9,000	14,894	23,894
	<u>9,000</u>	<u>14,894</u>	<u>23,894</u>
At 31 May 2025	9,000	14,894	23,894
	<u>9,000</u>	<u>14,894</u>	<u>23,894</u>
Depreciation			
At 12 June 2024	-	-	-
Charge for the financial period	1,125	1,862	2,987
	<u>1,125</u>	<u>1,862</u>	<u>2,987</u>
At 31 May 2025	1,125	1,862	2,987
	<u>1,125</u>	<u>1,862</u>	<u>2,987</u>
Net book value			
At 31 May 2025	<u><u>7,875</u></u>	<u><u>13,032</u></u>	<u><u>20,907</u></u>
10. Stocks			2025
			€
Work in progress			<u><u>10,000</u></u>
The replacement cost of stock did not differ significantly from the figures shown.			
11. Debtors			2025
			€
Trade debtors			8,407
Other debtors			100
Taxation			316
			<u><u>8,823</u></u>
12. Creditors			2025
Amounts falling due within one year			€
Taxation			6,834
Director's current account (Note 15)			8,976
Accruals			600
			<u><u>16,410</u></u>
13. Income Statement			2025
			€
At 12 June 2024			-
Surplus for the financial period			31,971
			<u><u>31,971</u></u>
At 31 May 2025			<u><u>31,971</u></u>
14. Capital commitments			
The company had no material capital commitments at the financial period-ended 31 May 2025.			

Renov Beyer Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 12 June 2024 (date of incorporation) to 31 May 2025

15. Director's remuneration and transactions**2025**

€

Remuneration

29,697

The following amounts are repayable to the director:

2025

€

Alexander Beyer

8,976**16. Events After the End of the Reporting Period**

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