

**Integral Property Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Integral Property Services Limited

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# **Integral Property Services Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 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 year. 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 he is 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 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 profit or loss of the company to be determined with reasonable accuracy, enable him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he 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 he has made available to Kilcoyne & Co Accountants, (Chartered 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 his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

**Signed on behalf of the board**

**Mr. Chris Coleman**  
**Director**

**10 February 2026**

# Integral Property Services Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	7	4,938	5,849
<b>Current Assets</b>			
Receivables	8	32,375	31,373
Cash and cash equivalents		57,643	63,020
		90,018	94,393
<b>Payables: amounts falling due within one year</b>	9	(14,052)	(16,220)
<b>Net Current Assets</b>		75,966	78,173
<b>Total Assets less Current Liabilities</b>		80,904	84,022
<b>Equity</b>			
Called up share capital presented as equity	11	100	100
Retained earnings		80,804	83,922
<b>Equity attributable to owners of the company</b>		80,904	84,022

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 Integral Property Services 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 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 year and of its profit or loss for such a financial year 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 10 February 2026 and signed on its behalf by:**

**Mr. Chris Coleman**  
Director

**Integral Property Services Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	100	78,218	78,318
Profit for the financial year	-	5,704	5,704
<b>At 30 June 2024</b>	100	83,922	84,022
Loss for the financial year	-	(3,118)	(3,118)
<b>At 30 June 2025</b>	<b>100</b>	<b>80,804</b>	<b>80,904</b>

# Integral Property Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Integral Property Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 651909. The registered office of the company is 19 Millmount Grove, Dundrum Road, Dublin 14. The principle activity of the company is to carry out maintenance and repairs to residential properties. 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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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 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.

#### Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of goods have passed to the buyer, usually on dispatch of the goods, the amount of the turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. 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:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

#### Leasing and hire purchases

Property, plant and equipment that were held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company were capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments were recorded as liabilities. Payments in respect of these obligations were treated as consisting of capital and interest elements, with interest charged to the Income Statement.

#### Leasing

Rentals payable under operating leases are dealt with in the Income Statement as incurred over the period of the rental agreement.

# Integral Property Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Trade and other receivables

Trade and other receivables 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.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

### Trade and other payables

Trade and other payables 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.

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year 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. Turnover

The turnover for the financial year is analysed as follows:

	2025 €	2024 €
<b>By Category:</b>		
Sales - Dublin	301,749	265,961
Sales - Rest of Ireland	295	-
	<u>302,044</u>	<u>265,961</u>

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the management of real estate.

<b>4. Operating (loss)/profit</b>	<b>2025</b> €	<b>2024</b> €
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<u>911</u>	<u>911</u>
<b>5. Finance costs</b>	<b>2025</b> €	<b>2024</b> €
Interest	<u>1,027</u>	<u>1,027</u>

## 6. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Director	<u>1</u>	<u>1</u>

# Integral Property Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Property, plant and equipment	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 July 2024	7,292	7,292
At 30 June 2025	7,292	7,292
<b>Depreciation</b>		
At 1 July 2024	1,443	1,443
Charge for the financial year	911	911
At 30 June 2025	2,354	2,354
<b>Net book value</b>		
At 30 June 2025	<b>4,938</b>	<b>4,938</b>
At 30 June 2024	5,849	5,849
<b>8. Receivables</b>	<b>2025</b>	2024
	€	€
Trade receivables	30,626	31,373
Director's current account	1,246	-
Taxation	503	-
	<b>32,375</b>	31,373
<b>9. Payables</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Trade payables	8,908	6,015
Taxation	2,844	7,905
Accruals	2,300	2,300
	<b>14,052</b>	16,220
<b>10. Taxation</b>	<b>2025</b>	2024
	€	€
<b>Receivables:</b>		
Corporation tax	503	-
<b>Payables:</b>		
VAT	1,123	5,283
Corporation tax	-	815
PAYE	1,721	1,807
	<b>2,844</b>	7,905

# Integral Property Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

11. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
<b>Authorised</b>				
Ordinary shares	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary shares	100	€1.00 each	<u>100</u>	<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/06/25	01/07/24
Mr. Chris Coleman	Ordinary shares	<u>100</u>	<u>100</u>

### 12. Income Statement

	2025	2024
	€	€
At 1 July 2024	83,922	78,218
(Loss)/profit for the financial year	<u>(3,118)</u>	<u>5,704</u>
At 30 June 2025	<u>80,804</u>	<u>83,922</u>

### 13. Financial commitments

Company entered into a Lease Agreement for the term of 60 months starting January 2023. At the year end balance to be repaid including interest is €17,119. Lease payments are done by direct debit on a monthly basis.

### 14. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

### 15. Director's remuneration

	2025	2024
	€	€
Remuneration	67,073	67,073
Pension contributions	6,000	6,000
	<u>73,073</u>	<u>73,073</u>

### 16. Events After the End of the Reporting Period

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

### 17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 February 2026.