

Registration Number 589217

**B A Higgins Limited.**

**Unaudited Abridged Financial Statements  
for the year ended 31st December, 2025.**

**B A Higgins Limited.**

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**B A Higgins Limited.**

**Directors and other information**

<b>Directors</b>	Aine O' Connor Brian Higgins
<b>Secretary</b>	Aine O' Connor
<b>Company number</b>	589217
<b>Registration office</b>	The Plains Boyle Co. Roscommon F52P592

**B A Higgins Limited.**  
**Balance Sheet as at 31st December, 2025.**

	<u>2025</u>	<u>2024</u>
	€	€
Fixed Assets	12198	16880
Current Assets	42844	43361
Creditors : amounts falling due within one year	<u>-87634</u>	<u>-78711</u>
<b>Net current assets</b>	<b>-44790</b>	<b>-35350</b>
Total assets less current liabilities	-32592	-18470
Creditors: amounts falling due after more than one year	<u>0</u>	<u>0</u>
<b>Net Assets</b>	<b><u>-32592</u></b>	<b><u>-18470</u></b>
<b>Capital and Reserves</b>	<b><u>-32592</u></b>	<b><u>-18470</u></b>

We as Directors of B A Higgins Limited state that:

- (a) the company is availing of the audit exemption (and the exemption shall be expressed to be "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,
- © no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the company qualifies for the micro companies regime on the grounds that section 280 D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.
- (i) the directors acknowledge the obligations of the company, under this Act, to keep adequate accounting records and prepare financial statements which as the company qualifies for the micro companies regime and complies with the minimum requirements of the Act in relation to its financial statements is presumed, until the contrary is proved, to 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
- (ii) otherwise comply with the provisions of the Act relating to the 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 micro company and the abridged Financial Statements have been properly prepared in accordance with s353 companies Act 2014.
- On behalf of the board

24th March, 2026

**Aine O' Connor**  
**Director**

**Brian Higgins**  
**Director**

## **B A Higgins Limited.**

Notes to the abridged financial statements for the year ended 31<sup>st</sup> December, 2025.

### **Accounting Policies**

The companies registered office is The Plains, Boyle, Co. Roscommon.

The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 589217.

### **Basis of Preparation**

The financial statements are prepared on the going concern basis and in accordance with the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including The Financial Reporting Standard applicable to the Micro-Entities Regime -FRS 105, the Companies Act 2014.

### **Turnover**

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of Value Added Tax.

### **Expenditure**

Expenditure is recognised when a liability is incurred.

### **Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted by the balance sheet date.

### **Trade and other debtors**

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

### **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.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first in first out basis. Full provision is made for obsolete and slow moving items.

### **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.

### **Tangible assets and depreciation**

Tangible assets are stated at cost or valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows.

Equipment	12.5% Straight Line
Motor Vehicles	12.5% Straight Line

**B A Higgins Limited.**

**Notes to the Unaudited abridged financial statements**

**for the year ended 31st December, 2025**

**2 Appropriations of profit and loss account**

	<b><u>2025</u></b>	<b><u>2024</u></b>
Retained profit (loss) at beginning of year	-18570	-24506
(Loss) Profit for the year	<u>-14122</u>	<u>5936</u>
Retained (Loss) Profit at end of year	<u>-32692</u>	<u>-18570</u>