

Company Number: 632130

**Bill Buckley Utility Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

# Bill Buckley Utility Services Limited

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**Bill Buckley Utility Services Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	William Buckley Karen McHugh
<b>Company Number</b>	632130
<b>Registered Office and Business Address</b>	36 Castleway, Kilminchy Portlaoise Laois
<b>Accountants</b>	HFS Accountants Shannon Street Mountrath Laois
<b>Bankers</b>	Permanent TSB Main Street Portlaoise Co Laois Republic of Ireland

# **Bill Buckley Utility Services Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 September 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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" issued by the Financial Reporting Council. 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, the directors are 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 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, liabilities, 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. 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.

**Signed on behalf of the board**

**William Buckley**  
**Director**

**12 March 2026**

# Bill Buckley Utility Services Limited

## BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	<u>11,944</u>	<u>16,091</u>
<b>Current Assets</b>			
Cash and cash equivalents		844	13,831
<b>Creditors: amounts falling due within one year</b>	6	<u>(2,786)</u>	<u>(6,151)</u>
<b>Net Current (Liabilities)/Assets</b>		<u>(1,942)</u>	<u>7,680</u>
<b>Total Assets less Current Liabilities</b>		<u>10,002</u>	<u>23,771</u>
<b>Creditors:</b>			
amounts falling due after more than one year	7	<u>(59)</u>	<u>(4,596)</u>
<b>Net Assets</b>		<u>9,943</u>	<u>19,175</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	9	100	100
Retained earnings		<u>9,843</u>	<u>19,075</u>
<b>Equity attributable to owners of the company</b>		<u>9,943</u>	<u>19,175</u>

I as Director of Bill Buckley Utility 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.

**Approved by the board on 12 March 2026 and signed on its behalf by:**

**William Buckley**  
Director

**Bill Buckley Utility Services Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 September 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 October 2023</b>	100	21,997	22,097
Loss for the financial year	-	(2,922)	(2,922)
<b>At 30 September 2024</b>	100	19,075	19,175
Loss for the financial year	-	(9,232)	(9,232)
<b>At 30 September 2025</b>	<b>100</b>	<b>9,843</b>	<b>9,943</b>

# Bill Buckley Utility Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

Bill Buckley Utility Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 632130. The registered office of the company is 36 Castleway, Kilminchy, Portlaoise, Laois which is also the principal place of business of the company. The principal activity is that of utility services. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 September 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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" issued by the Financial Reporting Council.

#### Turnover

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

#### Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 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.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

# Bill Buckley Utility Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

<b>3. Operating loss</b>	<b>2025</b>	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of tangible assets	<b>4,147</b>	4,147
	<u>          </u>	<u>          </u>

### 4. Employees and remuneration

#### Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	<b>2025</b>	2024
	<b>Number</b>	Number
Utility services	<b>1</b>	1
	<u>          </u>	<u>          </u>

The staff costs (inclusive of directors' salaries) comprise:

	<b>2025</b>	2024
	€	€
Wages and salaries	<b>36,104</b>	34,723
	<u>          </u>	<u>          </u>

# Bill Buckley Utility Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

5. Tangible assets		Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 October 2024		2,000	31,179	33,179
At 30 September 2025		2,000	31,179	33,179
<b>Depreciation</b>				
At 1 October 2024		1,500	15,588	17,088
Charge for the financial year		250	3,897	4,147
At 30 September 2025		1,750	19,485	21,235
<b>Net book value</b>				
At 30 September 2025		<b>250</b>	<b>11,694</b>	<b>11,944</b>
At 30 September 2024		500	15,591	16,091
<b>6. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>			€	€
Taxation (Note 8)			2,786	6,151
<b>7. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>			€	€
Finance leases and hire purchase contracts			59	4,596
<b>Net obligations under finance leases and hire purchase contracts</b>			<b>59</b>	<b>4,596</b>
Repayable between one and five years				
<b>8. Taxation</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Creditors:</b>				
VAT			681	3,403
PAYE			2,105	2,748
			2,786	6,151
<b>9. Share capital</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary	100,000	€1.00 each	100,000	100,000
<b>Allotted, called up and fully paid</b>				
Ordinary	100	€1.00 each	100	100

# Bill Buckley Utility Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

The directors' interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/09/25	01/10/24
William Buckley	Ordinary	<u>100</u>	<u>100</u>
<b>10. Income Statement</b>			
		<b>2025</b>	2024
		€	€
At 1 October 2024		<b>19,075</b>	21,997
Loss for the financial year		<b>(9,232)</b>	(2,922)
At 30 September 2025		<b><u>9,843</u></b>	<u>19,075</u>
<b>11. Directors' remuneration</b>			
		<b>2025</b>	2024
		€	€
Remuneration		<b><u>36,104</u></b>	<u>34,723</u>
<b>12. Post-Balance Sheet Events</b>			
There have been no significant events affecting the company since the financial year-end.			
<b>13. Approval of financial statements</b>			
The financial statements were approved and authorised for issue by the board of directors on 12 March 2026.			

# Bill Buckley Utility Services Limited

## EXTRACT FROM DIRECTORS' REPORT

for the financial year ended 30 September 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 30/09/25</b>	<b>Number Held At 01/10/24</b>
William Buckley	Ordinary	<u>100</u>	<u>100</u>

Karen McHugh had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 30 September 2025 and the date of signing the financial statements.