

**Company registration number: 657274**

**BN KAYS LIMITED**

**Unaudited abridged financial statements**

**for the financial year ended 31 August 2025**

# BN KAYS LIMITED

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**BN KAYS LIMITED**

**Directors and other information**

<b>Director</b>	NOOR KHAN
<b>Company number</b>	657274
<b>Business address</b>	91, NORTH MAIN STREET, WEXFORD TOWN WEXFORD, CO. WEXFORD, WEXFORD, IRELAND
<b>Accountants</b>	QR ACCOUNTANTS UNIT 8, PLATO BUSINESS PARK DAMASTOWN INDUSTRIAL PARK DUBLIN

## **BN KAYS LIMITED**

### **Accountants' Report to the director on the Unaudited abridged financial statements of BN KAYS LIMITED**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

QR ACCOUNTANTS  
CHARTERED MANAGEMENT ACCOUNTANT

UNIT 8, PLATO BUSINESS PARK  
DAMASTOWN  
INDUSTRIAL PARK  
DUBLIN

1 April 2026

**BN KAYS LIMITED**

**Balance sheet  
As at 31 August 2025**

	<b>2025</b>	2024
	€	€
Current assets	310,470	347,443
Creditors: amounts falling due within one year	<u>(285,007)</u>	<u>(329,891)</u>
<b>Net current assets</b>	<u>25,463</u>	<u>17,552</u>
<b>Total assets less current liabilities</b>	25,463	17,552
<b>Net assets</b>	<u><u>25,463</u></u>	<u><u>17,552</u></u>
<b>Capital and reserves</b>	<u><u>25,463</u></u>	<u><u>17,552</u></u>

I, as director of BN KAYS 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 1 April 2026 and signed by:

**NOOR KHAN**  
Director

## BN KAYS LIMITED

### Notes to the abridged financial statements Financial year ended 31 August 2025

#### 1. General information

The company is a private company limited by shares, registered in . The address of the registered office is .

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### 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.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## BN KAYS LIMITED

### Notes to the abridged financial statements (continued) Financial year ended 31 August 2025

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	17,452	15,239
Profit for the financial year	7,911	2,213
<b>At the end of the financial year</b>	<u>25,363</u>	<u>17,452</u>