

Company registration number: 461417

Epic Cleaning and Support Services Limited
Unaudited abridged financial statements
for the financial year ended 31 December 2025

Epic Cleaning and Support Services Limited

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Epic Cleaning and Support Services Limited

Directors and other information

Directors	Victor Laurence Beza Laurence
Secretary	Victor Laurence
Company number	461417
Registered office	36 Ros Glas Monasterevin Co. Kildare
Business address	36 Ros Glas Monasterevin Co. Kildare
Accountants	Leahy O'Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3
Bankers	Bank of Ireland 6 Lower O'Connell Street Dublin 1

Epic Cleaning and Support Services Limited

Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Victor Laurence
Director



Beza Laurence
Director

25 March 2026

Epic Cleaning and Support Services Limited

Balance sheet
As at 31 December 2025


	2025 €	2024 €
Fixed assets	2,794	3,912
Current assets	458,684	427,674
Creditors: amounts falling due within one year	(32,971)	(34,167)
Net current assets	<u>425,713</u>	<u>393,507</u>
Total assets less current liabilities	428,507	397,419
Accruals	(3,184)	(3,045)
Net assets	<u>425,323</u>	<u>394,374</u>
Capital and reserves	<u>425,323</u>	<u>394,374</u>

We, as directors of Epic Cleaning and Support 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 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) we 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 board of directors on 25 March 2026 and signed on behalf of the board by:



Victor Laurence
Director



Beza Laurence
Director

Epic Cleaning and Support Services Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Epic Cleaning and Support Services Limited for the financial year ended 31 December 2025.

Epic Cleaning and Support Services Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 461417). The Registered Office is 36 Ros Glas, Monasterevin, Co. Kildare which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€).

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Tangible assets

All tangible fixed assets are initially recorded at historic cost and this includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Epic Cleaning and Support Services Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Impairments of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset, other than goodwill, no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The value in use is the present value of the future cash flows expected to be derived from that asset. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Epic Cleaning and Support Services Limited

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

Financial instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for services provided sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	394,274	342,708
Profit for the financial year	30,949	51,566
At the end of the financial year	<u>425,223</u>	<u>394,274</u>

4. Events after the end of the reporting period

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

5. Contingent Liabilities

At the financial year end the company had no material contingent liabilities.

6. Capital Commitments

At the financial year end the company had no material commitments for capital expenditure.

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 25 March 2026.