

BRIAN ANDREW O SULLIVAN LIMITED
ABRIDGED ACCOUNTS FOR THE YEAR
ENDED 30TH JUNE 2025

BRIAN ANDREW O SULLIVAN LIMITED

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BRIAN ANDREW O SULLIVAN LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF BRIAN ANDREW O SULLIVAN LIMITED

In accordance with the instructions given to us we have compiled without carrying out an audit the financial statements set out on pages 4 to 12 of Brian Andrew O Sullivan Limited for the year ended 30th June 2025 from the accounting records and from information and explanations supplied to us. Those statements comprise of the Profit and Loss, the Balance Sheet and related notes.

The report is made to the company's Board of Directors as a body, in accordance with the terms of our engagement. Our work has being undertaken so that we might compile the financial statements that we have being engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in the 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, the Company's Board of Directors as a body, for our work or for this report.

Respective Responsibilities Of Directors & Accountants

As described on page 4 the company's directors are responsible for maintaining adequate accounting records and for preparing the financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30th June 2025 and its profit for the year then ended and have being properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the audit exemption form statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Brian Andrew O Sullivan Limited from the accounting records, information and explanations supplied to us by the directors.

Scope Of Work

We compiled the financial statements in accordance with the guidance contained in M14 Compiling and Reporting on Financial Statements not Subject to Audit from the accounting records, information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

WAYNE FITZGERALD,
For and on behalf of:
FITZGERALD & ASSOCIATES
WELLINGTON PLACE,
WELLINGTON STREET,
CLONMEL,
CO.TIPPERARY.

DATE: 27TH JANUARY 2026.

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

General Responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial year . Under the law the directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 its profit or loss 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 and apply them consistently;

Make judgements and accounting estimates that are reasonable and prudent;

State whether the financial statements have being prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards; prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue as a going concern.

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 reports 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.

Directors' Declaration On Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 to 12:

- 1 The directors approve these financial statements and confirm that they are 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.
- 2 The directors confirm that they have made available to Fitzgerald & Associates, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 3 The directors confirm that to the best of their knowledge and belief, accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board:


BRIAN O' SULLIVAN

DIRECTOR

DATED:- 27TH JANUARY 2026


BREDA HARNETT
DIRECTOR

BRIAN ANDREW O SULLIVAN LIMITED

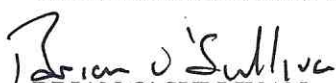
BALANCE SHEET AS AT**30TH JUNE**

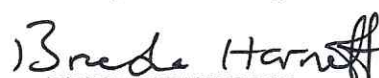
		2024	
	NOTES	€	€
FIXED ASSETS			
Tangible Assets	8		-
CURRENT ASSETS			
Debtors & Prepayments	11	144,833	
Cash At Bank & On Hand		113,243	
		<u>258,076</u>	
CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)	12	<u>(61,131)</u>	
NET CURRENT ASSETS			<u>196,945</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>196,945</u>
CREDITORS: (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)	13		-
NET ASSETS			<u><u>196,945</u></u>
CAPITAL AND RESERVES			
Called Up Share Capital	6		100
Profit & Loss Account			<u>196,845</u>
TOTAL SHAREHOLDERS FUNDS:- ALL EQUITY			<u><u>196,945</u></u>

We as directors of Brian Andrew O Sullivan 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 complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section being served on the company,
- (d) we acknowledge the obligations under the Companies Act 2014 to keep adequate accounting records, 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 and loss for such a year and otherwise comply with the provisions of the Companies Act 2014, 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 the exemption as a small company and the abridged financial statements have being properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements were approved by the board on the 27 January 2026 and signed on its behalf by:


BRIAN O' SULLIVAN
DIRECTOR


BREDA HARNETT
DIRECTOR

The notes on pages 6 to 12 form part of these financial statements.

STATEMENT OF ACCOUNTING POLICIES

(A) ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention and comply with the financial reporting standards board, as promulgated by the Institute of Certified Public accountants in Ireland. The currency used is the Euro, denoted by the symbol €.

The accounts have been prepared on the going concern basis.

(B) TURNOVER

Turnover represents the value of goods and services, exclusive of value added tax.

(C) CASH FLOW STATEMENTS

The company meets the criteria for a small company set by the companies (Amendment) Act, 1986 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

(D) TAXATION

The charge for taxation is based on profit for the year

BRIAN ANDREW O SULLIVAN LIMITED

NOTES TO THE ACCOUNTS

1 TURNOVER

All turnover derives from activities in the Republic of Ireland. The analysis of turnover by activity is as follows:-

	2024
	€
Sales	<u>88,698</u>

2 DIRECTORS, EMPLOYEES AND REMUNERATION

The average number of employees during the year was :-

	2024
Full Time	-
Part Time	<u>1</u>
These numbers include executive directors.	<u>1</u>

The aggregate payroll costs of these employees were as follows:-

	2024
	€
Wages & Salaries	49,924
Employer's P.R.S.I Contributions	<u>4,491</u>
	<u>54,415</u>

DIRECTOR'S REMUNERATION AND TRANSACTIONS

	2024
	€
Directors' Salary	<u>-</u>
	<u>-</u>

3 INTEREST PAYABLE AND SIMILAR CHARGES

Bank Loans, Overdraft And Other Loans Repayable Within Five Years
Bank Interest & Charges

2020
€
83
<u>83</u>

**4 LOSS ON ORDINARY ACTIVITIES
BEFORE TAXATION**

Loss Before Taxation Has Been Arrived At After Charging:-

Directors' Salary	-
Accountancy Fees	<u>-</u>

BRIAN ANDREW O SULLIVAN LIMITED

NOTES TO THE ACCOUNTS

5 TAXATION	2024
	€
Opening Balance As At 1st July	4,979
Corporation Tax Provision	1,725
Corporation Tax Paid	-
Closing Balance As At 30th June	<u>(1,898)</u>

The corporation tax charge for the year was 12.50%

6 CALLED UP SHARE CAPITAL	2024
	€
AUTHORISED	
100,000 Ordinary Shares of €1 each	<u>100,000</u>
 ALLOTTED, ISSUED AND FULLY PAID	
100 Ordinary Shares of €1 each	<u>100</u>

7 DIRECTOR'S LOAN ACCOUNTS

Closing Balance As At 30th June	<u>(11,998)</u>
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There are no conditions attaching to those loans, the directors do not intend to call in these loans within the next twelve months.

BRIAN ANDREW O SULLIVAN LIMITED

NOTES TO THE ACCOUNTS

8 FIXED ASSETS

	EQUIPMENT	PLANT & MACHINERY	LAND & BUILDINGS	TOTAL
	€	€	€	€
COST				
As At 1st July 2023	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
As At 30th June 2024	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
As At 1st July 2023	-	-	-	-
On Disposals	-	-	-	-
Charge For The Year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
As At 30th June 2024	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK AMOUNT				
As At 1st July 2023	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
As At 30th June 2024	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE ACCOUNTS

8 FIXED ASSETS (CONTINUED)

In Respect of Prior Year:

	EQUIPMENT	PLANT & MACHINERY	LAND & BUILDINGS	TOTAL
	€	€	€	€
COST				
As At 1st July 2022	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
As At 30th June 2023	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
As At 1st July 2022	-	-	-	-
On Disposals	-	-	-	-
Charge For The Year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
As At 30th June 2023	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK AMOUNT				
As At 1st July 2022	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
As At 30th June 2023	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

9 INVESTMENT IN LEASED ASSETS

Included in the schedule of fixed assets set out in note 8 above are the following assets held under finance leases.

	2024
	€
Gross Amounts	-
Accumulated Depreciation	-
	<hr/>
	-
	<hr/>
Depreciation For The Year	-
	<hr/>

BRIAN ANDREW O SULLIVAN LIMITED

NOTES TO THE ACCOUNTS

10 STOCKS & WORK IN PROGRESS	2024
	€
Stock	-
	<u>-</u>
	<u>-</u>

In the opinion of the directors there are no material differences between the replacement cost of stock and the balance sheet amounts

11 DEBTORS & PREPAYMENTS	2024
	€
Director's Loan Accounts	144,833
	<u>144,833</u>
	<u>144,833</u>

12 CREDITORS (Amount falling due within one year)	2024
	€
Corporation Tax	(1,336)
V.A.T.	3,218
P.A.Y.E/P.R.S.I	51,011
	<u>61,131</u>
	<u>61,131</u>

13 CREDITORS (Amount falling due after one year)	2024
	€
Obligations Under Lease Agreements	-
	<u>-</u>
	<u>-</u>

BRIAN ANDREW O SULLIVAN LIMITED

NOTES TO THE ACCOUNTS

14 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS FUNDS

	2024
	€
Loss For The Year	12,081
Prior Year Adjustment	9,984
Opening Shareholders Funds	174,880
	<u>196,945</u>

REPRESENTED BY:-

Equity Interests	<u>196,945</u>
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15 DIRECTOR'S INTERESTS

	BRIAN O' SULLIVAN	BREDA HARNETT	TOTAL
	ORDINARY SHARES	ORDINARY SHARES	ORDINARY SHARES
At The Beginning Of The Year	<u>100</u>	<u>-</u>	<u>100</u>
At The End Of The Year	<u>100</u>	<u>-</u>	<u>100</u>

BRIAN ANDREW O SULLIVAN LIMITED

NOTES TO THE ACCOUNTS

16 BANK LOANS AND OVERDRAFTS

The bank loans and overdrafts included in note 12 & 13 above comprise:-

	WITHIN 1 YEAR €	BETWEEN 1 & 2 YEARS €	BETWEEN 2 & 5 YEARS €	AFTER 5 YEARS €	TOTAL €
<u>Repayable Other Than By Instalments</u>					
Bank Overdraft	-	-	-	-	-
<u>Repayable By Instalments</u>					
Obligations Under Lease	-	-	-	-	-
	_____	_____	_____	_____	_____
	-	-	-	-	-
	=====	=====	=====	=====	=====

17 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the directors on the 27th January 2026.