

**Registration number 674513**

**BF Domestic Services Ltd**  
**Unaudited abridged financial statements**  
**for the year ended 31st December 2025**

# BF Domestic Services Ltd

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**BF Domestic Services Ltd**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**Directors' and secretary's and their interests in shares of the company**

The director and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/12/25</b>	<b>31/12/24</b>
Fintan Freeman	50	50
Peter Freeman	50	50
<b>Company secretary</b>		
Alan Daly	-	-

The original report was approved by the board on 20 March 2026 and signed on its behalf by Fintan Freeman and Peter Freeman.

## **BF Domestic Services Ltd**

### **Statement of director responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The director is 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the director to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

#### **Director's declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 3 to 7 :

- The director approves these financial statements and confirms that he is 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.
- The director confirms that he has made available to DB Accountants, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board

**Fintan Freeman**  
**Director**

**Peter Freeman**  
**Director**

**Date: 20th March 2026**

**BF Domestic Services Ltd**

**Abridged balance sheet  
as at 31 December 2025**

	Notes	2025		2024	
		€	€	€	€
<b><u>Fixed assets</u></b>					
Tangible assets	2		31,102		85,978
<b><u>Current assets</u></b>		92,670		130,371	
<b><u>Creditors: amounts falling due within one year</u></b>		(103,855)		(171,833)	
<b>Net current liabilities</b>			(11,185)		(41,462)
<b>Total assets less current liabilities</b>			19,917		44,516
<b>Creditors: amounts falling due after more than one year</b>			(21,329)		(42,704)
<b>Net assets</b>			(1,412)		1,812
<b><u>Capital and reserves</u></b>					
Called up share capital			100		100
Profit and loss account			(1,512)		1,712
<b>Equity shareholders' funds</b>			(1,412)		1,812

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The director states 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 Section 358 is complied with;

## **BF Domestic Services Ltd**

(c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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.

The abridged accounts were approved by the Board on 20 March 2026 and signed on its behalf by

**Fintan Freeman**  
**Director**

**Peter Freeman**  
**Director**

**BF Domestic Services Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

**1. Statement of 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.

**1.1. Basis of preparation**

The unaudited statutory financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Cash flow statement**

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1 (revised 1996), Cash Flow Statements, it has not prepared a cash flow statement.

**1.3. Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.4. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	20% Straight Line
Motor vehicles	-	20% Straight Line

**1.5. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**BF Domestic Services Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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**2. Tangible assets**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b><u>Cost</u></b>			
At 1 January 2025	25,782	154,866	180,648
Additions	24	-	24
	<hr/>	<hr/>	<hr/>
At 31 December 2025	25,806	154,866	180,672
	<hr/>	<hr/>	<hr/>
<b><u>Depreciation</u></b>			
At 1 January 2025	14,592	80,080	94,672
Charge for the year	5,156	49,742	54,898
	<hr/>	<hr/>	<hr/>
At 31 December 2025	19,748	129,822	149,570
	<hr/>	<hr/>	<hr/>
<b><u>Net book values</u></b>			
At 31 December 2025	<u>6,058</u>	<u>25,044</u>	<u>31,102</u>

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b><u>Cost</u></b>			
At 1 January 2024	19,933	147,346	167,279
Additions	5,849	74,521	80,370
Disposals	-	(67,000)	(67,000)
	<hr/>	<hr/>	<hr/>
At 31 December 2024	25,782	154,867	180,649
	<hr/>	<hr/>	<hr/>
<b><u>Depreciation</u></b>			
At 1 January 2024	9,435	59,538	68,973
On disposals	-	(29,200)	(29,200)
Charge for the year	5,156	49,742	54,898
	<hr/>	<hr/>	<hr/>
At 31 December 2024	14,591	80,080	94,671
	<hr/>	<hr/>	<hr/>
<b><u>Net book values</u></b>			
At 31 December 2024	<u>11,191</u>	<u>74,787</u>	<u>85,978</u>

**BF Domestic Services Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

..... continued

**3. Share capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b><u>Authorised equity</u></b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b><u>Allotted called up and fully paid share capital</u></b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>

**4. Accounting periods**

The current accounts are for a 12 month period. The comparative accounts are for a 12 month period.

**5. Approval of financial statements**

The board of directors approved these financial statements for issue on 20 March 2026.