

**Cork Building & Energy Solutions Limited**  
**Abridged Financial Statements**  
**for the year ended 31<sup>st</sup> December 2025**

# Cork Building & Energy Solutions Limited

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# **Cork Building & Energy Solutions Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 31<sup>st</sup> December 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 the 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 and promulgated by Chartered Accountants Ireland. 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 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 and 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**

**Ms. A Carey**

**Ms. E. Winning**

**9<sup>th</sup> February 2026**

# Cork Building & Energy Solutions Limited

## STATEMENT OF FINANCIAL POSITION

for the year ended 31<sup>st</sup> December 2025

	Dec' 2025	Dec' 2024	
	€	€	
			1
<b>Current Assets</b>			
Cash and cash equivalents	3,454	3,454	
Debtors and prepayments	742	742	7
	<u>4,196</u>	<u>4,196</u>	-
<b>Creditors: Amounts falling due within one year</b>	-	-	
<b>Net Current Assets</b>	<u>4,196</u>	<u>4,196</u>	
<b>Total Assets less Current Liabilities</b>	<u>4,196</u>	<u>4,196</u>	
Creditors			
Amounts falling due after more than one year	-	-	
<b>Net Assets / (Liabilities)</b>	<u>4,196</u>	<u>4,196</u>	
<b>Capital and Reserves</b>			
Called up share capital presented as equity	150	150	
Revaluation reserve	-	-	
Income statement	<u>4,046</u>	<u>4,046</u>	
<b>Equity attributable to owners of the company</b>	<u>4,196</u>	<u>4,196</u>	

We as Directors of Cork Building & Energy Solutions 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 359 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) 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 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 and the small companies' regime.

Approved by the board on 9<sup>th</sup> February 2026 and signed on its behalf by:

**Ms. A Carey**

**Ms. E. Winning**

**Cork Building & Energy Solutions Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31<sup>st</sup> December 2025

	<b>Share capital</b>	<b>Retained earnings</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 <sup>st</sup> January 2025	150	4,046	4,196
Surplus / (Deficit) for the period	-	-	-
<b>At 31<sup>st</sup> December 2025</b>	<b>150</b>	<b>4,046</b>	<b>4,196</b>

# Cork Building & Energy Solutions Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2025

### 1. GENERAL INFORMATION

Cork Building & Energy Solutions Limited is a company limited by shares incorporated in Republic of Ireland. Glenwood House, Ballinora, Cork, Republic of Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. 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 year ended 31<sup>st</sup> December 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.

#### Share capital of the company

##### Ordinary share capital

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

### 3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the period from 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2025.

### 4. STATEMENT ON PREVIOUS PERIODS

There are no amendments to prior year financial statements

### 5. EMPLOYEES

There were no employees during the period

### 6. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31<sup>st</sup> December 2025.

### 7. RELATED PARTY TRANSACTIONS

The Company had no transactions with its directors or shareholders during the year

### 8. EVENTS AFTER END OF REPORTING PERIOD

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

### 9. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 9<sup>th</sup> February 2026.