

Company Registration No: 338309 (Republic of Ireland)

BKR STAINLESS STEEL LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

BKR STAINLESS STEEL LIMITED

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BKR STAINLESS STEEL LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS FINANCIAL STATEMENTS

General responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Association of Chartered Certified Accountants.

Company law requires the directors 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 surplus or deficit 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 directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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

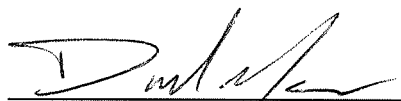
In relation to the financial statements as set out on pages 2 to 5:

- 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 ground that the company will continue in business.
- The directors confirm that they have made available to David Copeland & Associates all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 30 June 2025.

By order of the board



Jason Carroll
Director



David Moran
Director

Date:

18/3/2026

BKR STAINLESS STEEL LIMITED

BALANCE SHEET

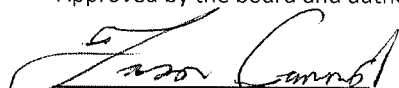
AS AT 30 JUNE 2025

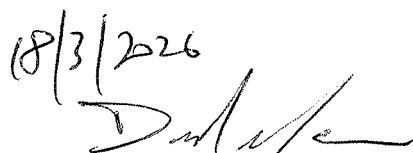
	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets			-		-
Current assets					
Stocks		4,660		5,805	
Debtors	2	43,246		28,038	
Cash at bank and in hand		27,755		40,774	
		<u>75,661</u>		<u>74,617</u>	
Creditors: amounts falling due within one year.	3	- 36,965		- 26,780	
Net current assets			38,696		47,837
Total assets less current liabilities			<u>38,696</u>		<u>47,837</u>
Creditors: amounts falling due after more than one year	4		-		-
			<u>38,696</u>		<u>47,837</u>
Capital and reserves					
Called up share capital	5		12,700		12,700
Profit and loss account			25,996		35,137
Shareholders' funds			<u>38,696</u>		<u>47,837</u>

We as directors of BKR Stainless Steel 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 specified in s.358 are satisfied.
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- (d) we acknowledge the company's obligations under the Companies Act 2014, to:
 - i. keep adequate accounting records;
 - ii. 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;
 - iii. to otherwise comply with the provisions of Companies Act 2014 relating to the Financial Statements so far as they are applicable to the company.
- (e) the company has relied on the specific exemption contained in s.352 Companies Act 2014: 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 s.353 Companies Act 2014.

Approved by the board and authorised for issue on;


 Jason Carroll
 Director

18/3/2026

 David Moran
 Director

BKR STAINLESS STEEL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

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

Plant and machinery	20% Straight line
Fixtures, fittings & equipment	20% Straight line
Motor vehicles	20% Straight line

1.4 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 Stock

Stock is valued at the lower of cost and net realisable value

2 Debtors

	2025	2024
	€	€
Amounts falling due within one year	<u>43,246</u>	<u>28,038</u>

BKR STAINLESS STEEL LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

3 Creditors: amounts falling due within one year	2025	2024
	€	€
Other creditors	<u>36,965</u>	<u>26,780</u>
Included in other creditors are amounts relating to taxation as follows:		
Corporation tax	-	-
V.A.T. control account	17,187	10,415
P.A.Y.E. control account	739	1,178
	<u>17,926</u>	<u>11,593</u>
4 Creditors: amounts falling due after one year	2025	2024
	€	€
Net obligations under finance leases and HP agreements	<u>-</u>	<u>-</u>
Analysis of finance leases and HP agreements		
Wholly repayable within 5 years	-	-
Included in liabilities falling due within one year	-	-
	<u>-</u>	<u>-</u>

BKR STAINLESS STEEL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

5 Share capital	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
12,700 Ordinary shares of €1 each	<u>12,700</u>	<u>12,700</u>

6 Directors' interests

The directors beneficial interests in the shares of the company were as stated below:

	Ordinary shares of €2 each	
	30 June 2025	1 July 2024
Jason Carroll	6,350	6,350
David Moran	6,350	6,350

7 Ultimate parent company

The company is controlled by Jason Carroll and David Moran.

8 Related party relationships and transactions

The premises from which the company operates is owned by Jason Carroll and David Moran, directors of the company. No rent was paid in respect of this premises during the financial year. (2024: Nil).

9 Approval of financial statements

The directors approved the financial statements on:

18/3/2026