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**KILKIERAN BUILDING SERVICES LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

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**KILKIERAN BUILDING SERVICES LIMITED**

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**KILKIERAN BUILDING SERVICES LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Patrick Bryan Junior Victoria Bryan Patrick Bryan (retired 17 December 2025)
<b>Company secretary</b>	Vicki Bryan (appointed 17 December 2025) Patrick Bryan (retired 17 December 2025)
<b>Registered number</b>	531393
<b>Registered office</b>	Merrywell Business Park Drumree Meath
<b>Accountants</b>	Crowe Ireland Chartered Accountants 40 Mespil Road Dublin 4
<b>Bankers</b>	AIB Capel Street Dublin 1

**KILKIERAN BUILDING SERVICES LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025**

	2025 €	2024 €
Current assets	4,394	68,610
Creditors: amounts falling due within one year	(56,425)	(46,478)
<b>Net current (liabilities)/assets</b>	<b>(52,031)</b>	<b>22,132</b>
<b>Total assets less current liabilities</b>	<b>(52,031)</b>	<b>22,132</b>
<b>Net (liabilities)/assets</b>	<b>(52,031)</b>	<b>22,132</b>
<b>Capital and reserves</b>	<b>(52,031)</b>	<b>22,132</b>

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Kilkieran Building 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 are satisfied.

(c) the members 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

.....  
**Patrick Bryan Junior**  
Director

.....  
**Victoria Bryan**  
Director

Date: 30 March 2026

The notes on pages 3 to 4 form part of these financial statements.

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

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**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 Kilkieran Building Services Limited for the financial year ended 30 June 2025.

Kilkieran Building Services Limited (Company Number: 531393) is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland. The registered office Merrywell Business Park, Drumree, Meath.

**Currency**

The financial statements have been presented in the Euro currency.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

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

**2. Accounting policies (continued)**

**2.3 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant & machinery	-	20%
Motor vehicles	-	20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.4 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.5 Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

**3. Appropriation of Profit & loss account**

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	<b>22,032</b>	(33,090)
Other movement in the profit and loss account	<b>(74,163)</b>	55,122
<b>Profit and loss account carried forward at the end of the year</b>	<b>(52,131)</b>	22,032

**4. Approval of financial statements**

The board of directors approved these financial statements for issue on 30 March 2026