

Company registration number: 556468

B M Keegan Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

B M Keegan Limited

Contents

	Page
Directors and other information	1
Director's responsibilities statement	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 8

B M Keegan Limited

Directors and other information

Director	Bridget Keegan
Secretary	Joseph Keegan
Company number	556468
Registered office	1-2 Marino Mart Fairview Dublin 3 D03T3P1
Accountants	Leahy O'Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3 D03T3P1
Bankers	Allied Irish Bank Baggot Street Lower Dublin 2 D02 X342

B M Keegan Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has 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", applying section 1A of that standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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 director is 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 her to ensure that the financial statements and director's report comply with the Companies Act 2014. She is 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.



Bridget Keegan

Director

29 January 2026

B M Keegan Limited

**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	6	3,998		-	
Cash at bank and in hand		19,101		17,931	
		23,099		17,931	
Creditors: amounts falling due within one year					
	7	(13,776)		(13,187)	
Net current assets			9,323		4,744
Total assets less current liabilities			9,323		4,744
Net assets			9,323		4,744
Capital and reserves					
Called up share capital presented as equity			1		1
Profit and loss account			9,322		4,743
Shareholder funds			9,323		4,744

These financial statements have been prepared in accordance with the Small Companies' Regime.

I, as director of B M Keegan Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- I 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 financial 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; and
- 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 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 notes on pages 5 to 8 form part of these abridged financial statements.

B M Keegan Limited

**Balance sheet (continued)
As at 31 December 2025**

These abridged financial statements were approved by the director of the company on 29 January 2026 and signed by:



**Bridget Keegan
Director**

The notes on pages 5 to 8 form part of these abridged financial statements.

B M Keegan Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The financial statements comprising the Profit and Loss Account, Balance Sheet and related notes constitute the individual financial statements of B M Keegan Limited for the financial year ended 31 December 2025.

B M Keegan Limited is a private company limited by shares, registered (registered under Part 2 of Companies Act 2014) incorporated and registered in Ireland (CRO number 556468). The registered office is 1-2 Marino Mart, Fairview, Dublin 3, D03T3P1. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Currency

The financial statements are prepared in Euro, which is the functional currency of the entity.

2. Summary of Significant 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.

Basis of preparation

The financial statements have been prepared on the going concern basis in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is Companies Act 2014 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The company qualified as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised on provision of the service to the customer. Services are invoiced to the customer in the same month in which they are provided.

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

B M Keegan Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

Once-off termination payments that are not required by contract, legislation, or other obligations or commitments, are recognised in the financial year in which they become payable.

2.1. Financial instruments

- Ordinary share capital

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

- Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

- Other financial assets

Other financial assets including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of an impairment.

- Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going concern

The director consider it appropriate to prepare the financial statements on a going concern basis.

B M Keegan Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

3. Employee numbers

The average monthly number of persons employed by the company during the financial year, including the director was 1 (2024: 1).

4. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	111,402	111,200
Pension contributions to defined contribution plans in respect of qualifying services	9,189	9,189
	120,591	120,389

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	4,743	(83)
Profit for the financial year	4,579	4,826
At the end of the financial year	9,322	4,743

6. Debtors

	2025	2024
	€	€
Trade debtors	3,998	-
	3,998	-

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	-	(123)
Other creditors including tax and social insurance	9,617	9,110
Accruals	4,159	4,200
	13,776	13,187

8. Capital commitments

At the financial year end the company had no material commitments for capital expenditure.

B M Keegan Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

9. Contingent liabilities

At the financial year end the company had no material contingent liabilities.

10. Related party transactions and controlling party

Ultimate controlling party

The ultimate controlling party is Bridget Keegan she holds 100% of the share capital of the company.

Key management personnel compensation

The directors' remuneration disclosed in note 4 represents the total compensation paid to key management personnel.

11. Events after the end of the reporting period

There have been no significant events affecting the company since the balance sheet date and the date of signing the financial statements.

12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 29 January 2026.