

**Registration number 659043**

**BREFFNI ACCOUNTANCY SERVICES LIMITED**

(Private Company Limited by Shares)

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

# **BREFFNI ACCOUNTANCY SERVICES LIMITED**

**(Private Company Limited by Shares)**

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# **BREFFNI ACCOUNTANCY SERVICES LIMITED**

**(Private Company Limited by Shares)**

## **Director and other information**

Director: Gordon Ryan

Secretary: Emma Caparangca

Company number: 659043

Banker: Bank of Ireland  
Sutton Cross  
Dublin 13

Registered office: 3 Breffni Gardens  
Baldoye  
Dublin 13  
D13 Y8W3

Business address: 3 Breffni Gardens  
Baldoye  
Dublin 13  
D13 Y8W3

# **BREFFNI ACCOUNTANCY SERVICES LIMITED**

**(Private Company Limited by Shares)**

## **Director's report for the period ended 31 December 2025**

The directors present their report and the unaudited accounts for the period ended 31 December 2025.

### **Incorporation**

The company was incorporated on 17<sup>th</sup> October 2019 as Breffni Accountancy Services Limited.

### **Principal activities and review of the business**

The company is a designated activity company limited by shares, that is to say a private company limited by shares registered under Part 16 of the Companies Act 2014.

The principal objectives of the company are the development, production and sale of accounting services to members of the public, and the doing of all such other things as are incidental or conducive to the attainment of the above object.

### **Director of the company**

The present membership of the board is listed on the 'Director and other information' page.

### **Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources for the financial function. The accounting records of the company are maintained at the Registered Office.

**On behalf of the board:**

**Date: 24<sup>th</sup> February 2026**

Gordon Ryan

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**Gordon Ryan  
Director**

# **BREFFNI ACCOUNTANCY SERVICES LIMITED**

**(Private Company Limited by Shares)**

## **Statement of directors' responsibilities and declaration on unaudited financial statements**

### **General responsibilities**

The directors are 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 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 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 6:

- 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 grounds that the company will continue in business.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31 December 2025.

On behalf of the board:

Gordon Ryan

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**Gordon Ryan**  
**Director**

**24<sup>th</sup> February 2026**  
**Date**

# BREFFNI ACCOUNTANCY SERVICES LIMITED

(Private Company Limited by Shares)

Balance sheet  
as at 31 December 2025

|  | Notes | 2025    |                      | 2024    |                      |
|--|-------|---------|----------------------|---------|----------------------|
|  |       | €       | €                    | €       | €                    |
| <b>Current assets</b>                          |       |         |                      |         |                      |
| Debtors  |       | 7,317   |                      | 2,494   |                      |
| Cash at bank and in hand                       |       | 52,612  |                      | 46,849  |                      |
|  |       |         | <b>59,929</b>        |         | <b>49,343</b>        |
| <b>Current Liabilities</b>                     |       |         |                      |         |                      |
| Creditors: Short Term                          |       | -       |                      | (183)   |                      |
| Payroll Taxation                               |       | (45)    |                      | (80)    |                      |
| Corporation Tax                                |       | (1,585) |                      | (1,873) |                      |
|  |       |         | <b>(1,630)</b>       |         | <b>(2,136)</b>       |
| <b>Current Assets less Current Liabilities</b> |       |         | <b>58,299</b>        |         | <b>47,207</b>        |
| <b>Total Net assets</b>                        |       |         | <b><u>58,299</u></b> |         | <b><u>47,207</u></b> |
| <b>Capital and Reserves</b>                    |       |         |                      |         |                      |
| Share Capital (Ordinary shares @ €1            |       |         | 3                    |         | 3                    |
| Reserves                                       |       |         | 47,204               |         | 34,092               |
| <b>Long Term Liabilities</b>                   |       |         |                      |         |                      |
| Long Term – Director’s Loan                    | 3     |         | -                    |         | -                    |
| <b>Profit &amp; (Loss)</b>                     |       |         | <b><u>11,092</u></b> |         | <b><u>13,112</u></b> |
| <b>Capital Employed</b>                        |       |         | <b><u>58,299</u></b> |         | <b><u>47,207</u></b> |

I, as a director of Breffni Accountancy 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 Section 358 is complied with;

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

# **BREFFNI ACCOUNTANCY SERVICES LIMITED**

**(Private Company Limited by Shares)**

Balance sheet  
as at 31 December 2025

Continued

(d) I 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.

(e) the company has relied on the specified 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 section 353 Companies Act 2014.

**Signed by:**

Gordon Ryan

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**Gordon Ryan**  
**Director**

**24<sup>th</sup> February 2026**  
**Date**

# **BREFFNI ACCOUNTANCY SERVICES LIMITED**

**(Private Company Limited by Shares)**

**Notes to the financial statements**

**for the period 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 accounts 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. Income policy**

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

### **1.3. 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.

## **2. Private Company Limited by Shares**

The share capital of the company is €3, divided into 3 shares of €1 each.

## **3. Long Term Liabilities**

|                 |     |
|-----------------|-----|
| Director's Loan | € 0 |
|-----------------|-----|

## **4. Accounting periods**

The current accounts are for a **12month** period ending 31 December 2025.