

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: Blind Gate Maintenance Services Limited

Company Number: 426763

Financial Year: 1 September 2024 to 31 August 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

David Lappin
Director

7 October 2025

Fiona Lappin
Secretary

7 October 2025

Company Number: 426763

Blind Gate Maintenance Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

BLIND GATE MAINTENANCE SERVICES LIMITED

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BLIND GATE MAINTENANCE SERVICES LIMITED
BALANCE SHEET
AS AT 31 AUGUST 2025

	Notes	2025 €	2024 €
Fixed Assets			
Property, plant and equipment	5	2,599	2,701
Current Assets			
Stocks	6	500	500
Debtors	7	6,794	15,026
Cash and cash equivalents		23,127	34,029
		30,421	49,555
Creditors: amounts falling due within one year	8	(13,742)	(24,396)
Net Current Assets		16,679	25,159
Total Assets less Current Liabilities		19,278	27,860
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	19,178	27,760
Equity attributable to owners of the company		19,278	27,860

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Blind Gate Maintenance 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) 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 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 7 October 2025 and signed on its behalf by:

David Lappin
Director

BLIND GATE MAINTENANCE SERVICES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

1. General Information

Blind Gate Maintenance Services Limited is a company limited by shares incorporated in Ireland. under company reference number 426763. The registered office of the company is 1, North Strand, Drogheda, Co. Louth, which is also the principal place of business of the company. The principal activity of the company is the maintenance of burner boiler equipment. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

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

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

BLIND GATE MAINTENANCE SERVICES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Annual bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

(iii) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

BLIND GATE MAINTENANCE SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

3. Operating loss		2025	2024
		€	€
Operating loss is stated after charging/(crediting):			
Depreciation of property, plant and equipment		1,174	961
Government grants received		-	(239)
		<u> </u>	<u> </u>
4. Employees			
	The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
5. Property, plant and equipment			
	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles
	€	€	€
Cost			€
At 1 September 2024	3,879	3,487	16,440
Additions	1,072	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	4,951	3,487	16,440
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 September 2024	2,375	2,290	16,440
Charge for the financial year	687	487	-
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	3,062	2,777	16,440
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 August 2025	<u>1,889</u>	<u>710</u>	<u>-</u>
At 31 August 2024	<u>1,504</u>	<u>1,197</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>
6. Stocks		2025	2024
		€	€
Finished goods and goods for resale		500	500
		<u> </u>	<u> </u>
7. Debtors		2025	2024
		€	€
Trade debtors		5,482	13,138
Taxation		-	98
Prepayments		1,312	1,790
		<u> </u>	<u> </u>
		<u>6,794</u>	<u>15,026</u>
		<u> </u>	<u> </u>
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		-	82
Taxation		402	409
Director's current account (Note 11)		10,801	21,135
Other creditors		199	37
Accruals		2,340	2,733
		<u> </u>	<u> </u>
		<u>13,742</u>	<u>24,396</u>
		<u> </u>	<u> </u>

BLIND GATE MAINTENANCE SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

9. Profit and loss account

	2025	2024
	€	€
At 1 September 2024	27,760	53,257
Loss for the financial year	(8,582)	(25,497)
	<u>19,178</u>	<u>27,760</u>
At 31 August 2025	<u>19,178</u>	<u>27,760</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

11. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	<u>19,833</u>	<u>40,000</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
David Lappin	<u>10,801</u>	<u>21,135</u>

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 7 October 2025.