

Company Number: 416067

**B & M Reynolds Architectural Designs Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year to cessation on 30 June 2025**

**B & M Reynolds Architectural Designs Ltd**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

**B & M Reynolds Architectural Designs Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Brendan Reynolds Myra Reynolds
<b>Company Secretary</b>	Brendan Reynolds
<b>Company Number</b>	416067
<b>Registered Office</b>	Shannon Lodge Drumsna Co Leitrim
<b>Business Address</b>	Shannon Lodge Drumsna Co. Leitrim
<b>Accountants</b>	Casey Accountants UC Chartered Certified Accountants Bridge Street, Carrick on Shannon, Co Leitrim
<b>Bankers</b>	Allied Irish Bank Main Street Carrick on Shannon Co Leitrim

# B & M Reynolds Architectural Designs Ltd

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	2025	2024
	€	€
Fixed Assets	<u>896</u>	<u>1,432</u>
Current assets	2,520	9,988
Creditors: amounts falling due within one year	<u>(716,797)</u>	<u>(722,251)</u>
<b>Net Current Liabilities</b>	<u>(714,277)</u>	<u>(712,263)</u>
<b>Total Assets less Current Liabilities</b>	(713,381)	(710,831)
Accruals and deferred income	<u>(450)</u>	<u>(1,620)</u>
<b>Net Liabilities</b>	<u>(713,831)</u>	<u>(712,451)</u>
<b>Capital and Reserves</b>	<u>(713,831)</u>	<u>(712,451)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of B & M Reynolds Architectural Designs Ltd, 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) 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 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 (as a micro company). 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 micro companies' regime.

**Approved by the Directors and authorised for issue on 8 January 2026 and signed on its behalf by:**

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**Brendan Reynolds**  
Director

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**Myra Reynolds**  
Director

# B & M Reynolds Architectural Designs Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year to cessation on 30 June 2025

### 1. General Information

B & M Reynolds Architectural Designs Ltd is a company limited by shares incorporated in Ireland. Shannon Lodge, Drumsna, Co Leitrim is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Turnover

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

#### Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### 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

There are no employees currently paying into a pension scheme.

#### 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 Statement of Financial Position date.

#### Share capital of the company

##### Ordinary share capital

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

## B & M Reynolds Architectural Designs Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year to cessation on 30 June 2025

3. Appropriation of Income Statement	2025 €	2024 €
Loss brought forward	(712,551)	(712,264)
Loss for the financial year	(1,380)	(287)
<b>Loss carried forward</b>	<b>(713,931)</b>	<b>(712,551)</b>

#### 4. Going concern

The company made a net loss of €1,380 for the year ended 30th June 2025 and at that date, the company's liabilities exceeded its total assets by €713,831. These conditions indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustment that would result if the company was unable to continue as a going concern.

#### 5. Contingent liabilities

Allied Irish Bank hold a charge over the company's undertakings and all its property and assets whatsoever and wheresoever, both present and future.

#### 6. Controlling interest

Neither shareholder has a controlling interest in the company, but together, the Reynolds family are the ultimate controlling party.

#### 7. Post-Balance Sheet Events

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

#### 8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 8 January 2026.