

Company Number: 518959

Beechgrove Analytical Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Beechgrove Analytical Services Limited

CONTENTS

	Page
Directors' Responsibilities Statement	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 9

Beechgrove Analytical Services Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies for the company financial statements 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with 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.

Signed on behalf of the board

Michael Keane Jr
Director

26 January 2026

Aidan Keane
Director

26 January 2026

Beechgrove Analytical Services Limited

STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	694	868
Financial assets	7	38,350	121,568
		<u>39,044</u>	<u>122,436</u>
Current Assets			
Receivables	8	8,196	295
Cash and cash equivalents		24,670	21,911
		<u>32,866</u>	<u>22,206</u>
Payables: amounts falling due within one year	9	(4,005)	(35,977)
Net Current Assets/(Liabilities)		28,861	(13,771)
Total Assets less Current Liabilities		67,905	108,665
Equity			
Called up share capital presented as equity		1	1
Retained earnings		67,904	108,664
Equity attributable to owners of the company		67,905	108,665

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.

We as Directors of Beechgrove Analytical 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) 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. 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 26 January 2026 and signed on its behalf by:

Michael Keane Jr
Director

Aidan Keane
Director

Beechgrove Analytical Services Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	1	185,950	185,951
Loss for the financial year	-	(77,286)	(77,286)
At 30 September 2024	1	108,664	108,665
Loss for the financial year	-	(40,760)	(40,760)
At 30 September 2025	1	67,904	67,905

Beechgrove Analytical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Beechgrove Analytical Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 518959. The registered office of the company is Beechgrove, Farran, Co. Cork which is also the principal place of business of the company. The principal activity of the Company is that of providing analytical services. 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 30 September 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.

Revenue

Revenue comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax. Revenue from the sale of services is recognised where (a) it is probable that economic benefits associated with the transaction will flow to the entity (b) the Company has transferred to the buyer the significant risks and rewards of ownership of the services carried on by the entity (c) the amount of revenue can be reliably measured.

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:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Trade and other receivables

Trade and other receivables 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.

Cash and cash equivalents

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 Payables.

Beechgrove Analytical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Trade and other payables

Trade and other payables 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.

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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Statement of Financial Position 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 Statement of Financial Position date.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of property, plant and equipment	174	174
	<u> </u>	<u> </u>

4. Income from investments	2025	2024
	€	€
Profit on disposal of investments	23,782	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025	2024
	Number	Number
Management	4	4
	<u> </u>	<u> </u>

Beechgrove Analytical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

6. Property, plant and equipment		
	Fixtures, fittings and equipment	Total
	€	€
Cost or Valuation		
At 1 October 2024	1,390	1,390
	<hr/>	<hr/>
At 30 September 2025	1,390	1,390
	<hr/>	<hr/>
Depreciation		
At 1 October 2024	522	522
Charge for the financial year	174	174
	<hr/>	<hr/>
At 30 September 2025	696	696
	<hr/>	<hr/>
Carrying amount		
At 30 September 2025	694	694
	<hr/> <hr/>	<hr/> <hr/>
At 30 September 2024	868	868
	<hr/> <hr/>	<hr/> <hr/>
7. Financial fixed assets		
	Other unlisted investments	Total
	€	€
Investments		
Cost or Valuation		
At 1 October 2024	121,568	121,568
Disposals	(83,218)	(83,218)
	<hr/>	<hr/>
At 30 September 2025	38,350	38,350
	<hr/>	<hr/>
Carrying amount		
At 30 September 2025	38,350	38,350
	<hr/> <hr/>	<hr/> <hr/>
At 30 September 2024	121,568	121,568
	<hr/> <hr/>	<hr/> <hr/>
8. Receivables	2025	2024
	€	€
Other debtors	7,875	-
Taxation	321	295
	<hr/>	<hr/>
	8,196	295
	<hr/> <hr/>	<hr/> <hr/>
9. Payables	2025	2024
Amounts falling due within one year	€	€
Taxation	1,868	1,929
Directors' current accounts (Note 12)	50	50
Other creditors	-	31,591
Accruals	2,087	2,407
	<hr/>	<hr/>
	4,005	35,977
	<hr/> <hr/>	<hr/> <hr/>

Beechgrove Analytical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

10. Income Statement

	2025 €	2024 €
At 1 October 2024	108,664	185,950
Loss for the financial year	(40,760)	(77,286)
At 30 September 2025	67,904	108,664

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

12. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	42,000	42,000
Pension contributions	20,448	34,350
	62,448	76,350

The following amounts are repayable to the directors:

	2025 €	2024 €
Michael Keane Sr	50	50

13. Events After the End of the Reporting Period

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26 January 2026.