

B & M DEVELOPMENTS LIMITED

COMPANY REGISTRATION NO 310907

YEAR ENDED 31ST MARCH 2025

B & M DEVELOPMENTS LIMITED

Company Information

Directors

Tony Byrne
Ann Byrne

Secretary

Tony Byrne

Registered Office

Ballina
Ballymurn
Enniscorthy
Co. Wexford.

Bankers

Bank of Ireland
Custom House Quay
Wexford.

B & M DEVELOPMENTS LIMITED

The directors present their report and the financial statements for the year ended 31st March 2025.

Directors' Responsibilities

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 profit or loss of the company for that year. In preparing these the directors are required to;

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 comply with the Companies Acts 1963 to 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.

The directors have ensured that the company has complied with its obligation under Section 281 of the Companies Act, 2014 to keep proper books of account by (a) implementing and maintaining modern computer systems with an appropriate back-up strategy and (b) ensuring that suitable personnel are fully responsible for keeping the accounting function up-to-date.

The books of account are kept at the company's registered office.

Principal Activity

The principal activity of the company is Building Contractors.

Results and dividends

The profit/(loss) for the year, after providing for taxation and depreciation, amounted to (€601)
(2024 (€761))

The directors do not recommend payment of a final dividend.

Review of Business and Future Developments

The directors do not envisage any change in the principal activities of the company.

B & M DEVELOPMENTS LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

		<u>2025</u>	<u>2024</u>
Turnover		-	-
Cost of Sales		-	-
Gross Profit		<u>-</u>	<u>-</u>
Administrative Expenses	6	[601]	[761]
Operating Profit/(Loss)	1	<u>[601]</u>	<u>[761]</u>
Corporation Tax	4	-	-
Retained Profit/(Loss) for the year		<u>[601]</u>	<u>[761]</u>
Retained Profit/(Loss) brought forward		<u>[30,596]</u>	<u>[31,357]</u>
Retained Profit/(Loss) carried forward		<u>[29,995]</u>	<u>[30,596]</u>

Tony Byrne Ann Byrne
Directors

B & M DEVELOPMENTS LIMITED
BALANCE SHEET AS AT 31st MARCH 2025

		<u>2025</u>	<u>2024</u>
Fixed Assets	7	1,422	1,627
<u>CURRENT ASSETS</u>			
Cash at bank and in hand		<u>-</u>	<u>80</u>
<u>CURRENT LIABILITIES</u>			
Creditors: amounts falling due within one year	5	<u>36,604</u>	<u>36,288</u>
Nett Current Assets		<u>(36,604)</u>	<u>(36,208)</u>
		<u>(35,182)</u>	<u>(34,581)</u>
Long Term Loans		<u>(45,000)</u>	<u>(45,000)</u>
Total Assets less Current Liabilities		<u><u>(80,182)</u></u>	<u><u>(79,581)</u></u>
<u>CAPITAL AND RESERVES</u>			
Paid up Share Capital		127	127
Profit and Loss Account		29,995	30,596
Share Premium Account		<u>(110,304)</u>	<u>(110,304)</u>
Equity Shareholders' Funds		<u><u>(80,182)</u></u>	<u><u>(79,581)</u></u>

We, as Directors of B & M Developments 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 s.358 are satisfied;
- c the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2);
- d we acknowledge the company's obligation under the Companies Acts 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 and 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 specific 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 s.353 Companies Act 2014.

On behalf of the board

TONY BYRNE
Director

ANN BYRNE
Director

DATE 17th February 2026

DATE 17th February 2026

B & M DEVELOPMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1	OPERATING PROFIT/(LOSS)	<u>2025</u>	<u>2024</u>
	Operating profit/(loss) is stated after charging:		
	Depreciation of tangible assets	205	233
	Auditors' remuneration	<u>380</u>	<u>360</u>
2	EMPLOYEES		
	Number of employees		
	the average monthly numbers of employees		
	(including the directors) during the year were:		
	Administration	1	1
	Sales	<u>1</u>	<u>1</u>
		<u>2</u>	<u>2</u>
3	DIRECTORS' EMOLUMENTS		
	Remuneration and other emoluments	<u>-</u>	<u>-</u>
4	TAXATION		
	Current year taxation		
	Corporation Tax	<u>-</u>	<u>-</u>
5	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	Long Term Loans	45,000	45,000
	Director's Current Account	36,224	35,932
	Accruals	<u>380</u>	<u>356</u>
		<u>81,604</u>	<u>81,288</u>
	AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	Long Term Loans	<u>45,000</u>	<u>45,000</u>

B & M DEVELOPMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

6	ADMINISTRATIVE EXPENSES	<u>2025</u>	<u>2024</u>
	Rates	-	28
	Companies Office Filing Fees	20	20
	Telephone	-	15
	Motor Expenses	-	45
	Audit and Accountancy	360	360
	Bank Interest and Charges	16	60
		<u>396</u>	<u>528</u>
	 Depreciation	 <u>205</u>	 <u>233</u>
		<u>601</u>	<u>761</u>

B & M DEVELOPMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

7 FIXED ASSETS

	<u>MOTOR VEHICLE</u>	<u>PLANT & EQUIPMENT</u>	<u>OFFICE EQUIPMENT</u>	<u>TOTAL</u>
COST				
At 1st April 2024	10,331	3,710	3,822	17,863
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st March 2025	<u>10,331</u>	<u>3,710</u>	<u>3,822</u>	<u>17,863</u>
DEPRECIATION				
At 1st April 2024	10,078	2,512	3,646	16,236
On Disposals	-	-	-	-
Charge for the Year	32	151	22	205
At 31st March 2025	<u>10,110</u>	<u>2,663</u>	<u>3,668</u>	<u>16,441</u>
NETT BOOK VALUES				
At 31st March 2025	<u>221</u>	<u>1,047</u>	<u>154</u>	<u>1,422</u>
At 1st April 2024	<u>253</u>	<u>1,198</u>	<u>176</u>	<u>1,627</u>

There were no capital commitments as at 31st March 2025