

Company Number: 550460

Exterior Building Cleaning Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Exterior Building Cleaning Limited

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Exterior Building Cleaning Limited DIRECTOR AND OTHER INFORMATION

Director	Enda Geoghegan
Company Secretary	Helen Geoghegan
Company Number	550460
Registered Office	Unit 26, Zone A, Mullingar Business Park, Mullingar, Co Westmeath N91 K4XY Ireland
Business Address	Unit 26, Zone A Mullingar Business Park Mullingar Co Westmeath N91 K4XY Ireland
Accountants	Stephen Lynn & Co Chartered Certified Accountants Zone C Mullingar Business Park Mullingar Co Westmeath N91 Y006 Ireland
Bankers	AIB 11 - 13 Oliver Plunkett Street, Mullingar, Co. Westmeath. Bank of Ireland Oliver Plunkett Street Mullingar Co Westmeath
Solicitors	J A Shaw & Co Marlinstown Mullingar Co Westmeath

Exterior Building Cleaning Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Stephen Lynn & Co, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 September 2025."

Signed on behalf of the board

Enda Geoghegan
Director

6 March 2026

Exterior Building Cleaning Limited
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Exterior Building Cleaning Limited
for the financial year ended 30 September 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 September 2025 as set out on pages 6 to 13 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Exterior Building Cleaning Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 September 2025 your duty to ensure that Exterior Building Cleaning Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Exterior Building Cleaning Limited. You consider that Exterior Building Cleaning Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Exterior Building Cleaning Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

STEPHEN LYNN & CO

Chartered Certified Accountants
Zone C
Mullingar Business Park
Mullingar
Co Westmeath
N91 Y006
Ireland

6 March 2026

Exterior Building Cleaning Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	256,236	228,033
Investments	8	93,502	93,502
Fixed Assets		<u>349,738</u>	<u>321,535</u>
Current Assets			
Stocks	9	21,214	-
Debtors	10	190,847	228,857
Cash and cash equivalents		8,607	86,139
		<u>220,668</u>	<u>314,996</u>
Creditors: amounts falling due within one year	11	<u>(201,116)</u>	<u>(273,757)</u>
Net Current Assets		<u>19,552</u>	<u>41,239</u>
Total Assets less Current Liabilities		<u>369,290</u>	<u>362,774</u>
Creditors: amounts falling due after more than one year	12	<u>(48,907)</u>	<u>(43,482)</u>
Net Assets		<u>320,383</u>	<u>319,292</u>
Capital and Reserves			
Called up share capital presented as equity	14	50	50
Retained earnings		320,333	319,242
Equity attributable to owners of the company		<u>320,383</u>	<u>319,292</u>

Exterior Building Cleaning Limited

BALANCE SHEET

as at 30 September 2025

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 Exterior Building Cleaning 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 6 March 2026 and signed on its behalf by:

Enda Geoghegan
Director

Exterior Building Cleaning Limited

STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	50	180,557	180,607
Profit for the financial year	-	138,685	138,685
At 30 September 2024	50	319,242	319,292
Profit for the financial year	-	1,091	1,091
At 30 September 2025	50	320,333	320,383

Exterior Building Cleaning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Exterior Building Cleaning Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 550460. The registered office of the company is Unit 26, Zone A,, Mullingar Business Park,, Mullingar,, Co Westmeath, N91 K4XY, Ireland. The principal activity of the company is the powerwashing of the exterior of buildings. 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 financial 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.

Turnover

Turnover comprises the invoice value of goods 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% Reducing balance
Fixtures, fittings and equipment	-	12.5% Reducing balance
Motor vehicles	-	15% Reducing balance

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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Investments

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 Profit and Loss Account in the financial year in which it is receivable.

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.

Exterior Building Cleaning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Turnover

Paragraphs on Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	44,787	39,837
Amortisation of Government grants	(1,700)	(1,200)
	<u> </u>	<u> </u>

Exterior Building Cleaning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

5. Interest payable and similar expenses	2025	2024
	€	€
Interest	<u>4,769</u>	<u>3,854</u>

6. Employees

The average monthly number of employees, including director, during the financial year was 16, (2024 - 16).

	2025	2024
	Number	Number
Employees	<u>16</u>	<u>16</u>

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 October 2024	15,180	14,675	364,038	393,893
Additions	-	2,674	70,316	72,990
At 30 September 2025	<u>15,180</u>	<u>17,349</u>	<u>434,354</u>	<u>466,883</u>
Depreciation				
At 1 October 2024	7,312	10,533	148,015	165,860
Charge for the financial year	984	852	42,951	44,787
At 30 September 2025	<u>8,296</u>	<u>11,385</u>	<u>190,966</u>	<u>210,647</u>
Net book value				
At 30 September 2025	<u>6,884</u>	<u>5,964</u>	<u>243,388</u>	<u>256,236</u>
At 30 September 2024	<u>7,868</u>	<u>4,142</u>	<u>216,023</u>	<u>228,033</u>

8. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 30 September 2025	<u>93,502</u>	<u>93,502</u>
Net book value		
At 30 September 2025	<u>93,502</u>	<u>93,502</u>
At 30 September 2024	<u>93,502</u>	<u>93,502</u>

9. Stocks

	2025	2024
	€	€
Work in progress	<u>21,214</u>	<u>-</u>

The replacement cost of stock did not differ significantly from the figures shown.

Exterior Building Cleaning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

10. Debtors	2025	2024
	€	€
Trade debtors	175,962	189,345
Other debtors	3,650	3,200
Deferred tax asset	35	160
Taxation	10,624	-
Prepayments	576	36,152
	<u>190,847</u>	<u>228,857</u>
11. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	9	8,632
Net obligations under finance leases and hire purchase contracts	50,896	29,231
Trade creditors	37,674	113,917
Amounts owed to group undertakings	74,000	74,000
Taxation	26,351	34,727
Director's current account (Note 17)	3,926	3,926
Other creditors	2,000	3,700
Accruals	6,260	5,624
	<u>201,116</u>	<u>273,757</u>
12. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	48,907	43,482
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	50,896	29,231
Repayable between one and five years	48,907	43,482
	<u>99,803</u>	<u>72,713</u>
13. Taxation	2025	2024
	€	€
Debtors:		
Corporation tax	10,624	-
Creditors:		
VAT	13,493	17,446
Corporation tax	-	9,445
PAYE	12,858	7,836
	<u>26,351</u>	<u>34,727</u>

Exterior Building Cleaning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

14. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	50	€1.00 each	<u>50</u>	<u>50</u>

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/09/25	01/10/24
Enda Geoghegan	Ordinary Shares Class 1	<u>50</u>	<u>50</u>

15. Income Statement			2025	2024
			€	€
At 1 October 2024			<u>319,242</u>	180,557
Profit for the financial year			<u>1,091</u>	138,685
At 30 September 2025			<u>320,333</u>	<u>319,242</u>

16. Capital commitments

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

17. Director's transactions

18. Post-Balance Sheet Events

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 6 March 2026.