

Registration Number 507694

Blashkiv & Co Ltd

Abridged Accounts

for the year ended 31st December 2025

Blashkiv & Co Ltd

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Blashkiv & Co Ltd

Company Information

Directors	Mr Andriy Blashkiv Ms Iryna Blashkiv
Company Number	507694
Registered Office	Lower Maiden Street Newcastle West Co Limerick
	Lenihan Accounts Services Mayne Kilmeedy Co Limerick
Bankers	Allied Irish Bank Newcastle West Co Limerick
Solicitors	O'Connor O'Dea Solicitors Newcastle West Co Limerick

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

"General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally Accepted Accounting Practice in Ireland including the accounting standards issue by the Accounting Standards board and published by the Auditing Practices board of the UK and Ireland

Irish Company law requires the directors to prepare financial statements for each financial period 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 period.

The directors confirm that they have complied with the above requirements in preparing the financial statements

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

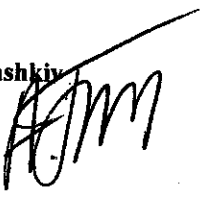
Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website

Directors' declaration on unaudited financial statements

- The directors approve these financial statements and confirm that they are 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 prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Lenihan Accounts Services, all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025

On behalf of the board

Mr Andriy Blashkiv
Director



Ms Iryna Blashkiv
Director



Blashkiv & Co Ltd

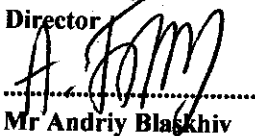
**Abridged balance sheet
as at 31/12/2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Intangible assets			-		-
Tangible assets	4		5,150		8,341
Current assets					
Stocks	6	16,500		15,500	
Debtors	7	-		-	
Cash and cash equivalents		34,991		59,278	
		51,491		74,778	
Creditors: amounts falling due within one year	8	(15,465)		(20,528)	
Net current Assets			36,026		54,250
Total assets less current liabilities			41,176		62,591
Capital and Reserve					
Called up share capital					
Other reserves	9		2		2
			41,174		62,591
Equity Shareholders' Funds	11		41,176		62,593

We the directors of Blashkiv & Co 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) of the Companies Act 2014
- (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 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; We have done so on the ground 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

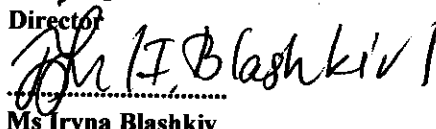
Approved by the board on

Director


 Mr Andriy Blashkiv

Dated 17/2/2026

and signed on its behalf

Director


 Ms Iryna Blashkiv

Dated 17/2/2026

Blashkiv & Co Limited
RECONCILIATION OF SHREHLERS' FUNDS
at 31 December 2025

	Share	Retained capital	Total earnings	
		€	€	€
at 31 December 2024	2	62,591	62,591	
Profit/ Loss for the Year 2025		21,417	21,417	
at 31 December 2025	2	41,176	41,176	

**Notes to the Abridged Financial Statements
for the year ended 31st December 2025**

1 General Information

Blashkiv and Co Limited is a company limited by shares incorporated in the Republic of Ireland

2 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

Statement of Compliance

The financial statements of the company for the year ended 31 December 2024 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the companies act 2014 and in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued by the Financial reporting Council, as promulgated by Chartered Accountants Ireland. These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made

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 Standards applicable in the UK and the Republic of Ireland"

Cash Flow Statement

The Company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small business.

Turnover

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

Tangible fixed assets and depreciation

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

Equipment

12.5%

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

Stock

Stocks are valued at the lower cost and net realisable value. 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 discount) less all further costs to completion or to be incurred in marketing and selling

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 in deduction 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 therefore 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.

Notes to the abridged financial statements
for the year ended 31st December 2025

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Tangible assets

	Equipment	Motor vehicles	Land and buildings	Total
	€	€	€	€
Cost				
At 1 January 2025	37,677	41,450	3,480	82,607
Disposals	-	-	-	-
At 31 December 2025	37,677	41,450	3,480	82,607
Depreciation				
At 1st January 2025	32,816	41,450	-	74,266
Charge for the year	3,191	-	-	3,191
At 1 January 2025				
At 31 December 2025	36,007	41,450	-	77,457
Net book values				
At 31 December 2025	1,670	-	3,480	5,150
At 1st January 2025	4,861	-	3,480	8,341

**Notes to the abridged financial statements
for the year ended 31st December 2025**

Taxation

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

5 Employees and Remuneration

There were no employees during the year apart from the .

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

	2025 Number	2024 Number
Management	2	2
Beauty Therapists/Hairdresser	7	7
	-	-
	<hr/>	<hr/>
	9	9
	<hr/>	<hr/>

The staff costs

	2025 €	2024 €
Wages and salaries	95,774	93,131
	<hr/>	<hr/>

6	STOCK	2025	2024
	Finished goods and goods for resale	16,500	15,500
7	DEBTORS		
	Debtors	-	-
8	CREDITORS		
	Amounts falling due within one year	2025	2024
	Visa Card	1,240	30
	Taxation	11,505	17,654
	Directors' current account	2,554	2,844
	TWSS Overpayment	-	-
	Accruals	-	-
	Trade Creditors	167	-
		<hr/>	<hr/>
		15,466	20,528

NOTES TO THE ABRIDGED FINANCIAL STATEMENT
for the year ended 31 December 2025

9 **SHARE CAPITAL**

Description	Number of Shares	Value of units	2025 €	2024 €
Authorised Ordinary	100,000	€1 each	<u>100,000</u>	<u>100,000</u>
Allocated, called up and fully paid Ordinary	2	€1 each	2	2

The directors' and the secretary's interest in the shares of the company are as follows

Names	Class of Share	Number held	2025	2024
Mr Andriy Blashkiv	Ordinary		1	1
MS Iryna Blashkiv	Ordinary		1	1

10 DIRECTORS' REMUNERATION AND TRANSACTIONS	2025 €	2024 €
Remuneration	<u>52,000</u>	<u>52,000</u>

DIRECTORS' TRANSACTIONS

The following amounts are repayable to the directors	2025 €	2024 €
Mr Andriy Blashkiv	2,553	2,844
Mrs Iryna Blashkiv		

APPROVAL OF FINANCIAL STATEMENTS

financial statements were approved and authorised for issue by the board of directors on 17 February 2026