

**Company registration number: 587174**

**Liam Bergin Site Maintenance Services Ltd**

**Unaudited abridged financial statements**

**for the financial year ended 31 July 2025**

# Liam Bergin Site Maintenance Services Ltd

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## Liam Bergin Site Maintenance Services Ltd

### Directors and other information

<b>Director</b>	Mr Liam Bergin
<b>Secretary</b>	Mrs Grace Bergin
<b>Company number</b>	587174
<b>Registered office</b>	Liam Bergin Site Maintenance Services Ltd Ballymeelish Ballybrophy Portlaoise Co. Laois
<b>Business address</b>	Ballymeelish Ballybrophy Portlaoise Co. Laois
<b>Accountants</b>	D.J. Dunne & Co 1 Coote Street Portlaoise Co. Laois
<b>Bankers</b>	Allied Irish Bank 4A The Square Rathdowney Co. Laois

**Liam Bergin Site Maintenance Services Ltd**

**Accountants' Report to the director  
on the Unaudited abridged financial statements of Liam Bergin Site Maintenance Services Ltd**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director, as a body, 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 the company's director for our work or for this report.

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

You have acknowledged on the balance sheet for the financial year ended 31 July 2025 your duty under the Companies Act 2014 to ensure that the company has kept 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

D.J. Dunne & Co  
Accountants & Tax Consultants

1 Coote Street  
Portlaoise  
Co. Laois

2 April 2026

## Liam Bergin Site Maintenance Services Ltd

### Balance sheet As at 31 July 2025

	2025 €	2024 €
Fixed assets	53,346	76,855
Current assets	313,705	246,999
Creditors: amounts falling due within one year	(4,763)	(11,725)
<b>Net current assets</b>	<u>308,942</u>	<u>235,274</u>
<b>Total assets less current liabilities</b>	362,288	312,129
Accruals and deferred income	(3,474)	(5,274)
<b>Net assets</b>	<u><u>358,814</u></u>	<u><u>306,855</u></u>
<b>Capital and reserves</b>	<u><u>358,814</u></u>	<u><u>306,855</u></u>

I, as director of Liam Bergin Site Maintenance Services 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

**Liam Bergin Site Maintenance Services Ltd**

**Balance sheet (continued)**  
**As at 31 July 2025**

These abridged financial statements were approved by the director of the company on 2 April 2026 and signed by:

**Mr Liam Bergin**

Director

Company registration number: 587174

## Liam Bergin Site Maintenance Services Ltd

### Notes to the abridged financial statements Financial year ended 31 July 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Liam Bergin Site Maintenance Services Ltd, Ballymeelish, Ballybrophy, Portlaoise, Co. Laois.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

##### Taxation

Tax is recognised on taxable profit for the current and is calculated with reference to the tax rate applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5% reducing balance
Motor vehicles	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Liam Bergin Site Maintenance Services Ltd

Notes to the abridged financial statements (continued)  
Financial year ended 31 July 2025

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	306,855	244,811
Profit for the financial year	51,959	62,044
<b>At the end of the financial year</b>	<u>358,814</u>	<u>306,855</u>