

Registration number 743089

ABP Building Services Limited

Abridged Accounts

for the financial year ended 30 June 2025

ABP Building Services Limited

Contents

	Page
Abridged balance sheet	1
General Information and Accounting Policies	2
Notes to the Financial Statements	3

ABP Building Services Limited

Abridged balance sheet as at 30 June 2025

	2025		2024	
	€	€	€	€
Called up Share Capital not paid		-		-
Fixed Assets		164		192
Current assets	225,853		106,870	
Prepayments and accrued income	-		-	
Creditors amounts falling due within one year	(35,729)		(27,727)	
Net current assets		190,124		79,143
Total assets less current liabilities		190,288		79,335
Net Assets		<u>190,288</u>		<u>79,335</u>
Capital and reserves		<u>190,288</u>		<u>79,335</u>

We, as directors of ABP Building Services Limited, state that;

(a) The company is availing itself of audit 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 the financial year and of the profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements as far as they are applicable to the company.

(e) the company has relied on the specified exemption contained in section 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 section 353 Companies Act 2014.

The abridged accounts were approved by the Board on 5 March 2026 and signed on its behalf by

Anthony Healy
Director

ABP Building Services Limited

General information and Accounting Policies

The financial statements comprising the Profit and Loss account, the Balance Sheet and related notes constitute the individual financial statements of ABP Building Services Limited for the financial year ended 30 June 2025. ABP Building Services Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 743089). The Registered Office is Rathcore, Enfield, Co Meath, A83KX40 which is also the principal place of business of the company. The accounts are presented in euro. The significant accounting policies adopted are set out below.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS105 - The Financial Reporting Standard applicable to the Micro-entities Regime, issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The Company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the "Micro Companies Regime" in accordance with section 280E of the Act and FRS105.

Tangible fixed assets are stated at cost less accumulated depreciation. No depreciation is provided on freehold land. The charge for depreciation on other assets is calculated to write down cost to their estimated residual values by equal instalments over the expected useful lives, which are as follows:

Freehold Buildings	- 50 Years
Plant and Machinery	- 4 to 10 years
Motor Vehicles	- 8 years
Office Furniture	- 5 to 10 years

All financial instruments are at transaction cost less impairment. Directors loans are at nominal value.

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is identified as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

Deferred tax is not provided for.

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss account in the year in which they fall due.

Capital government grants received are shown as deferred income and credited to the profit and loss account by instalments on a basis consistent with the depreciation policy of the relevant assets. Revenue grants are credited to the profit and loss account to offset the matching expenditure.

Turnover represents net sales to customers and excludes value added tax.

ABP Building Services Limited

Notes to the Financial Statements for the financial year ended 30 June 2025

Guarantees and other financial commitments

There were no guarantees or capital commitments at the year end.

Directors loans, credit and guarantees

There were no loans or credit arrangements / guarantees on behalf of the directors during the financial year.

Security

There is no security held in relation to the banking facilities.

Dividend

No dividend was paid by the company during the year.

Appropriation of Profit and Loss Account

	30 Jun '25	30 Jun '24
Profit brought forward at the beginning of the financial year	79,235	-
Profit (Loss) for the financial year	110,953	79,235
Profit carried forward at the end of the financial year	<u>190,188</u>	<u>79,235</u>