

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: BM Kitchens and Wardrobes Limited

Company Number: 725405

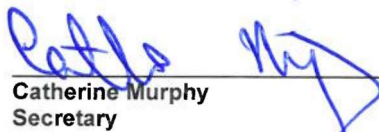
Financial Year: 6 September 2022 to 29 February 2024

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Barry Murphy
Director



Catherine Murphy
Secretary

22 November 2024

BM Kitchens and Wardrobes Limited
Abridged Unaudited Financial Statements
for the financial period from 6 September 2022 (date of incorporation) to 29
February 2024

BM Kitchens and Wardrobes Limited
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BM Kitchens and Wardrobes Limited

DIRECTOR AND OTHER INFORMATION

Director	Barry Murphy (Appointed 6 September 2022)
Company Secretary	Catherine Murphy (Appointed 6 September 2022)
Company Number	725405
Registered Office and Business Address	Gurteen Bunclody Enniscorthy Co. Wexford
Accountants	KDA Doyle Kelly Accountants Limited M11 Business Campus Knockmullen Gorey Co. Wexford
Bankers	Bank of Ireland plc Main Street Bunclody Co. Wexford

BM Kitchens and Wardrobes Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 6 September 2022 (date of incorporation) to 29 February 2024

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 period. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 period end date and of the profit or loss of the company for the financial period 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 Statement of Financial Position 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 KDA Doyle Kelly Accountants Limited, 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 period from 6 September 2022 (date of incorporation) to 29 February 2024."

Signed on behalf of the board

Barry Murphy
Director

22 November 2024

BM Kitchens and Wardrobes Limited

STATEMENT OF FINANCIAL POSITION

as at 29 February 2024

	Feb 24
	€
Fixed Assets	20,722
Current assets	69,020
Prepayments and accrued income	405
Creditors: amounts falling due within one year	(33,984)
Net Current Assets	35,441
Total Assets less Current Liabilities	56,163
Accruals and deferred income	(3,000)
Net Assets	53,163
Capital and Reserves	53,163

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of BM Kitchens and Wardrobes 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 period 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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised for issue on 22 November 2024 :

Barry Murphy
Director

BM Kitchens and Wardrobes Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 September 2022 (date of incorporation) to 29 February 2024

1. General Information

BM Kitchens and Wardrobes Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 725405. The registered office of the company is Gurteen, Bunclody, Enniscorthy, Co. Wexford which is also the principal place of business of the company. 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.

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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 12.5% Straight line

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.

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.

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.

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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

BM Kitchens and Wardrobes Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 September 2022 (date of incorporation) to 29 February 2024

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement	Feb 24
	€
Profit brought forward	-
Profit for the financial period	53,162
Retained profit carried forward	53,162

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 22 November 2024.