

Registration number 603489

BSCC Limited

Abridged Financial Statements

for the year ended 30th April 2025

BSCC Limited

Company information

Directors	Andy Joyce Mark Quilty
Secretary	Andy Joyce
Company number	603489
Registered office	48-50 James Street, Dublin 8, D08 YK6N
Business address	48-50 James Street, Dublin 8, D08 YK6N
Bankers	AIB Bank 7/12 Dame Street Dublin 2

BSCC Limited

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Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish laws and regulations.

General Responsibilities

Irish company law requires the directors to prepare financial statements for each financial period. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied that they 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 and otherwise comply with the companies Act 2014.

In preparing these financial statements the directors are required to:

- Select suitable accounting policies for the company's 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 and enable them to ensure that the financial statements and Directors Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 6 :

- 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 been 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 F and M Accountants all the company's accounting records and provided all the information necessary for 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 30th April 2025.

On behalf of the board

Andy Joyce
Director

Mark Quilty
Directo

BSCC Limited
Abridged Balance sheet
as at 30 April 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	7		137,077		58,086
Current assets					
Debtors	8	11,252		19,453	
Cash at bank and in hand		75,898		71,877	
		<u>87,150</u>		<u>91,330</u>	
Creditors: amounts falling due within one year	9	<u>(56,557)</u>		<u>(56,065)</u>	
Net current assets			<u>30,593</u>		<u>35,265</u>
Creditors: amounts falling due after more than one year			<u>(90,492)</u>		<u>(33,691)</u>
Total Assets less current Liabilities			<u>77,178</u>		<u>59,660</u>
Net assets			<u>77,178</u>		<u>59,660</u>
Capital and reserves					
Called up share capital	11		100		100
Profit and loss account			77,078		59,560
Shareholders' funds	12		<u>77,178</u>		<u>59,660</u>

We as directors of BSCC Limited state that:

- a These financial statements have been prepared in accordance with the small companies regime.
- b The company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014.
- c The company is availing of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- d The members of the company have not served a notice on the company under section 334 (1) in accordance with section 334(2)
- e 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 state of the assets, liabilities and financial position of the company at the end of its financial year and of its profit and loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to the financial statements so far as they are applicable to the company.

The financial statements were approved and authorised for issue on 15th January 2026

Mark Quilty
Director

Andy Joyce
Director

The notes on pages 4 to 9 form an integral part of these financial statements.

BSCC Limited

Notes to the Abridged financial statements for the year ended 30th April 2025

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% straight line
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1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Deferred taxation

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, or a right to pay less or to receive more, tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets charged to tax only where the replacement assets are sold;

BSCC Limited

Notes to the financial statements for the year ended 30 April 2025

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2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

3. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation and other amounts written off tangible assets	13,383	13,550
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees during the year including the directors were as follows:

	2025	2024
Directors	1	2
Employees	15	14

5. Directors' emoluments

	2025	2024
	€	€
Remuneration and other benefits	49,027	76,314
	<u> </u>	<u> </u>

6. Tax on profit on ordinary activities

Analysis of charge in period	2025	2024
	€	€
Charge for year	3,394	2,054
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

BSCC Limited

**Notes to the abridged financial statements
for the year ended 30th April 2025**

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7. Tangible fixed assets	Fixtures fittings and Leasehold		
	equipment	Premises	Total
	€	€	€
Cost			
At 1 May 2024	110,070	5,500	115,570
Additions		92,750	92,750
At 30 April 2025	<u>110,070</u>	<u>97,250</u>	<u>208,320</u>
Depreciation			
At 1 May 2024	57,484	0	57,484
Charge for the year	13,759	0	13,759
At 30 April 2025	<u>71,243</u>	<u>0</u>	<u>71,243</u>
Net book values			
At 1 May 2024	<u>52,586</u>	<u>5,500</u>	<u>53,797</u>
At 30 April 2025	<u>38,827</u>	<u>98,250</u>	<u>137,077</u>
 8. Debtors		2025	2024
		€	€
Other debtors		7,403	11,104
Prepayments		3,849	8,349
		<u>11,252</u>	<u>19,453</u>
 9. Creditors: amounts falling due within one year		2025	2024
		€	€
Bank Loan		10,590	8,726
Trade creditors		4,495	5,423
Corporation tax		2,664	2,054
Vat		29,446	20,511
PAYE and social welfare		7,562	17,551
Accruals and deferred income		1,800	1,800
		<u>56,557</u>	<u>56,065</u>

9. Creditors: amounts falling due After more than one year	2025	2024
	€	€
Bank Loan	56,801	0
Trade creditors	33,691	33,691
	<u>90,492</u>	<u>33,691</u>

10. Transactions with directors

There were no related party transactions during the year

11. Approval of financial statements

The financial statements were approved by the Board on 15th January 2026 and signed by: .

Andy Joyce
Director

Mark Quilty
Director