

**BPS WORLD (TALENT SOLUTIONS) LTD**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

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**BPS WORLD (TALENT SOLUTIONS) LTD**

**COMPANY INFORMATION**

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

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**DIRECTORS**

Simon James Conington  
Liam Patrick Murray

**SECRETARY**

Root Business Services Limited

**REGISTERED OFFICE**

The Black Church  
ST. Mary's Place  
Dublin  
D07 P4AX  
Dublin  
Ireland

**COMPANY NUMBER**

642919

**CHARTERED ACCOUNTANTS**

Lizdan Business Services Limited t/a Kinore  
Ground Floor  
71 Baggot Street Lower  
Dublin  
D02 P593  
Ireland

**BANKERS**

Bank of Ireland  
Sandyford Industrial Estate  
Ireland

Wise Europe SA  
Rue du Trone 100  
3rd Floor  
Brussels  
1050  
Belgium

Revolut Bank UAB  
2 Dublin Landings  
North Dock  
Dublin 1  
Ireland

**BPS WORLD (TALENT SOLUTIONS) LTD****BALANCE SHEET****As at 31 December 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	576	863
Current assets	10,164	13,430
Prepayments and accrued income	255	2,230
Creditors: amounts falling due within one year	(10,660)	(5,697)
<b>Net current (liabilities)/assets</b>	<b>(241)</b>	<b>9,963</b>
<b>Total assets less current liabilities</b>	<b>335</b>	<b>10,826</b>
Accruals and deferred income	(322)	(272)
<b>Net assets</b>	<b>13</b>	<b>10,554</b>
<b>Capital and reserves</b>	<b>13</b>	<b>10,554</b>

We, as directors of BPS World (Talent Solutions) Ltd, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

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

The financial statements of BPS World (Talent Solutions) Ltd (registered number: 642919) were approved and authorised for issue by the Board of Directors on 13 March 2026 and were signed on its behalf by:

*Simon Conington*

Simon James Conington  
Director

**BPS WORLD (TALENT SOLUTIONS) LTD**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
for the financial year ended 31 December 2025**

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**1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

**General information and basis of accounting**

BPS World (Talent Solutions) Ltd (registered number 642919) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is The Black Church, ST. Mary's Place, Dublin, D07 P4AX, Dublin, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of BPS World (Talent Solutions) Ltd is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

**Going concern**

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors note that the business has net assets of €13. The Company is supported through loans from the directors. The directors have confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the directors will continue to support the Company. Given the current position, the directors believe that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

**Turnover**

Turnover is recognised at the transaction value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

**BPS WORLD (TALENT SOLUTIONS) LTD**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 31 December 2025**

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**Interest income**

Interest income is recognised when it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

**Taxation**

**Current tax**

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Computer equipment	5 years straight line
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**Trade and other debtors**

Trade and other debtors are initially recognised at transaction price 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.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**BPS WORLD (TALENT SOLUTIONS) LTD**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 31 December 2025**

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**Trade and other creditors**

Trade and other creditors are initially recognised at transaction price 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.

**Ordinary share capital**

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

**2. Appropriation of profit and loss**

	<b>Profit and loss account</b>
	<b>€</b>
<b>At 01 January 2024</b>	<b>(34,450)</b>
Profit for the financial year	44,904
<b>Total comprehensive income</b>	<b>44,904</b>
<b>At 31 December 2024</b>	<b>10,454</b>
<b>At 01 January 2025</b>	<b>10,454</b>
Loss for the financial year	(10,541)
<b>Total comprehensive loss</b>	<b>(10,541)</b>
<b>At 31 December 2025</b>	<b>(87)</b>