

**Bruce McCormack Consulting Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

**Company Number: 587321**

**Bruce McCormack Consulting Limited**  
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**Bruce McCormack Consulting Limited**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 August 2025

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 year. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

**Signed on behalf of the board**

**Bruce McCormack**  
**Director**

**Date: 31 January 2026**

**Bruce McCormack Consulting Limited**

**BALANCE SHEET**

as at 31 August 2025

	Notes	2025 €
<b>Current Assets</b>		
Debtors		100
<b>Net Current Assets</b>		<u>100</u>
<b>Total Assets less Current Liabilities</b>		<u>100</u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity	4	100
<b>Equity attributable to owners of the company</b>		<u>100</u>

I as Director of Bruce McCormack Consulting Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company;

(d) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company;

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

**Approved by the board on 31<sup>st</sup> January 2026 and signed on its behalf by:**

**Bruce McCormack**  
Director

**Bruce McCormack Consulting Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
as at 31 August 2025

	Share capital	Total
	€	€
At 31 August 2019	100	100
At 31 August 2025	<u>100</u>	<u>100</u>

# Bruce McCormack Consulting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. GENERAL INFORMATION

Bruce McCormack Consulting Limited is a company limited by shares incorporated in the Republic of Ireland 19 Hillcrest, Kilcullen, Co Kildare is the registered office, which is also the principal place of business of the company. The company has not traded since its inception. 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation and deferred taxation

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

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

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

### 3. STATEMENT ON PREVIOUS PERIODS

The company did not present financial statements for previous periods.

**Bruce McCormack Consulting Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

continued

for the financial year ended 31 August 2025

**4. SHARE CAPITAL**

Description	Number of shares	Value of units	2025 €
<b>Authorised</b> Ordinary Shares	100	€1 each	<b>100</b>
<b>Allotted, called up and fully paid</b> Ordinary Shares	100	€1 each	<b>100</b>

No director or the secretary had an interest in the share capital of the company at any time during the financial year.

**5. DIRECTOR'S TRANSACTIONS**

The following interest free loans were made to the director:

	Balance at 31/08/20	Advances	Repayments	Maximum in financial year €
	€			€
Bruce McCormack	<b>100</b>	-	-	-

The aggregate value of all such arrangements with the director at the end of the financial year, expressed as a percentage of the company's relevant net assets: **100.000%**

**6. POST-BALANCE SHEET EVENTS**

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

**7. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board on 31<sup>st</sup> January 2026.

**Bruce McCormack Consulting Limited**  
**EXTRACT FROM DIRECTOR'S REPORT**

for the financial year ended 31 August 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.