



**Company Number: 431798**

**Glengarriff Business Advisory Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Glengarriff Business Advisory Limited**  
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**Glengarriff Business Advisory Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Payables: amounts falling due within one year</b>	<b>5</b>	-	(212,421)
<b>Net Current Liabilities</b>		-	(212,421)
<b>Total Assets less Current Liabilities</b>		-	(212,421)
<b>Equity</b>			
Called up share capital presented as equity		<b>100</b>	100
Retained earnings		<b>(100)</b>	(212,521)
<b>Equity attributable to owners of the company</b>		-	(212,421)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Glengarriff Business Advisory 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 359 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 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,
- (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 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 small companies' regime.

**Approved by the board on 19 February 2026 and signed on its behalf by:**

**David L'Estrange**  
**Director**

# Glengarriff Business Advisory Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Glengarriff Business Advisory Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 431798. The registered office of the company is College House, 71-73 Rock Road, Blackrock, Co Dublin. The Principal activity of the company is Consultancy. 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 financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Trade and other payables

Trade and other payables 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### 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. Going concern

The directors have assessed the company's ability to continue in operational existence for the foreseeable future by preparing detailed financial forecasts and carrying out stress testing on projections to the best of their ability given the current changing environment in which the company operates. Based on most likely scenario, the directors are confident the company has sufficient resources to meet its liabilities as they fall due.

### 4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

### 5. Payables

#### Amounts falling due within one year

Amounts owed to group undertakings

2025

€

2024

€

-

212,421

**Glengarriff Business Advisory Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**6. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 January 2025	<b>(212,521)</b>	(212,521)
Profit for the financial year	<b>212,421</b>	-
	<u>          </u>	<u>          </u>
At 31 December 2025	<b>(100)</b>	(212,521)
	<u>          </u>	<u>          </u>

**7. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2025.

**8. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

**9. Parent company**

The company regards Bouquet Limited as its parent company.

**10. Events After the End of the Reporting Period**

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

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 19 February 2026.