

Company registration number: 385005

BGM CONSULT LTD

5 Prospect Hill, Donabate, Co. Dublin

Unaudited Abridged Financial Statements
Year Ended 31st December 2025

BGM Consult Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014

The financial statements have been prepared in accordance with the micro companies regime under FRS 5

BGM Consult Ltd
Year ended 31st December 2025

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BGM Consult Ltd
Year ended 31st December 2025

Directors and Other Information

Directors	Paul Byrne Eilish Byrne
Secretary	Paul Byrne
Company Number	385005
Registered Office	5 Prospect Hill Donabate Co. Dublin
Bankers	Allied Irish Banks 140 Lower Drumcondra Road Dublin 9

BGM Consult Ltd
Year ended 31st December 2025

Directors' Responsibilities Statement

General responsibilities

Company law requires the directors to prepare financial statements for each financial year. Under the law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

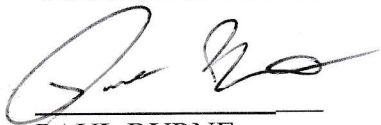
As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with these requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 6:

- (a) the directors approve these statutory 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.
- (b) 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 31st December 2025.

On Behalf of the Board



PAUL BYRNE

Director

Date: 5/2/26



EILISH BYRNE

Director

Date: 5/2/26

BGM Consult Ltd
Year ended 31st December 2025

Balance Sheet as at 31st December 2025

	Notes	2025 €	2024 €
Fixed Assets	4	<u>0</u>	<u>0</u>
Current Assets	5	12,198	19,761
Creditors: amount falling due within one year	6	<u>(13,820)</u>	<u>(40,417)</u>
Net Current Assets / (Liabilities)		<u>(1,622)</u>	<u>(20,656)</u>
Total Assets less Current Liabilities		(1,622)	(20,656)
Creditors: amount falling due after one year		<u>0</u>	<u>0</u>
Net Assets / (Liabilities)		<u>(1,622)</u>	<u>(20,656)</u>
Capital and Reserves	7	<u>(1,622)</u>	<u>(20,656)</u>

We, as Directors of BGM Consult Limited, state that:

- (a) the company is availing itself of the audit 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 of the Companies Act 2014 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies ACT 2014 in accordance with section 334(2),
- (d) 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 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 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 it is entitled to the benefit of that exemption as a micro company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

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

On Behalf of the Board



PAUL BYRNE

Director

Date: 5/2/26



EILISH BYRNE

Director

Date: 5/2/26

Notes to the financial statements

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 5 Prospect Hill, Donabate, Co. Dublin.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, "The Financial Reporting Standard applicable to the Micro-entities Regime".

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of the asset, less its residual value, over the useful economic life of that asset as follows:

Computers	33% straight line
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Notes to the financial statements

4. Fixed Assets

	Computer Equipment
	€
Cost	
Opening balance	2,006
Disposals	0
Additions	0
At 31/12/2025	<u>2,006</u>
Depreciation	
Opening balance	2,006
Disposals	0
Charge for year	0
At 31/12/2025	<u>2,006</u>
Net Book Value	
At 31/12/2024	0
At 31/12/2025	0

5. Current Assets

	2025	2024
	€	€
Trade debtors and prepayments	4,920	0
Prepaid Taxation	0	0
Bank Accounts	7,278	19,761
	<u>12,198</u>	<u>19,761</u>

6. Creditors: amounts falling due within one year

Trade creditors and accruals	1,273	741
Directors current account	3,920	37,205
Taxes	8,627	2,471
	<u>13,820</u>	<u>40,417</u>

7. Capital and Reserves

At the start of the financial year	(20,656)	(55,466)
Profit / (Loss) for the financial year	19,034	34,810
At the end of the financial year	<u>(1,622)</u>	<u>(20,656)</u>