

Company Number: 281275

Beckinridge Training Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Beckinridge Training Ltd
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Beckinridge Training Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Edward McDonald Roisin McDonald
Company Secretary	Edward McDonald
Company Number	281275
Registered Office and Business Address	113 Thomas Street Portadown Co. Armagh BT62 3AH United Kingdom
Accountants	MG accountants (Portadown) 25-27 Carleton Street Portadown Co. Armagh BT62 3EP

Beckinridge Training Ltd
BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	284,104	287,861
Cash and cash equivalents		58,129	24,226
		<u>342,233</u>	<u>312,087</u>
Creditors: amounts falling due within one year	5	<u>(5,686)</u>	<u>(2,253)</u>
Net Current Assets		<u>336,547</u>	<u>309,834</u>
Total Assets less Current Liabilities		<u>336,547</u>	<u>309,834</u>
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		336,420	309,707
Equity attributable to owners of the company		<u>336,547</u>	<u>309,834</u>

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.

We as Directors of Beckinridge Training Ltd, 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 358 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) 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 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 6 January 2026 and signed on its behalf by:

Edward McDonald
Director



Roisin McDonald
Director



Beckinridge Training Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	127	306,070	306,197
Profit for the financial year	-	3,637	3,637
At 30 June 2024	127	309,707	309,834
Profit for the financial year	-	26,713	26,713
At 30 June 2025	127	336,420	336,547

Beckinridge Training Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Beckinridge Training Ltd is a company limited by shares incorporated in Ireland

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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 June 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.

Turnover

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

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.

Trade and other creditors

Trade and other creditors 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 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. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

Beckinridge Training Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

4. Debtors	2025	2024
	€	€
Trade debtors	(32)	4,487
Amounts owed by connected parties (Note 7)	284,136	283,374
	284,104	287,861
5. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	156	34
Taxation	3,831	520
Accruals	1,699	1,699
	5,686	2,253
6. Income Statement	2025	2024
	€	€
At 1 July 2024	309,707	306,070
Profit for the financial year	26,713	3,637
	336,420	309,707
At 30 June 2025		

7. Related party transactions

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
284,136	762	283,374	205,062

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 January 2026.