

**Company Registration Number: 769932**

**The Business Collective Ltd  
Unaudited Financial Statements  
for the Year Ended 18th February 2026**

**The Business Collective Ltd**  
**Unaudited Financial Statements**  
**Year ended 18th February 2026**

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**Directors and Other Information**  
**Year ended 18th February 2026**

Directors	Miss Cassandra Maccormack
Company secretary	Mr Gerardo Rosales
Registered office	77 Lower Camden Street, Dublin, Dublin 2, D02 XE80, Ireland

## Directors' Report

### Year ended 18th February 2026

The directors present their report and the unaudited financial statements of The Business Collective Ltd for the financial year ended 18th February 2026. This report has been prepared in accordance with the provisions applicable to micro-entities under the Companies Act 2014 and FRS 105.

#### DIRECTORS

The directors who served the company during the year were as follows:

Miss Cassandra Maccormack

#### ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at 77 Lower Camden Street, Dublin, D02 XE80, Ireland.

#### COMPANY ACTIVITIES

The principal activity of the company during the financial year was Business Advice & Consultancy.

#### DIVIDENDS

During the year no dividends were paid.

#### DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors and the secretary who served at 18th February 2026 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

	At end of year	At start of year
	No.	No.
Miss Cassandra Maccormack	1000	1000
Mr Gerardo Rosales	0	0

This report was approved by the board of directors on 28th February 2026 and signed on behalf of the board by:



Miss Cassandra Maccormack  
Director  
28th February 2026

**The Business Collective Ltd**  
**Profit and Loss Account**  
**Year ended 18th February 2026**

Note	2025.26	2024.25
	€	€
Turnover	1,479	966
Other Income	-	-
	<b>1,479</b>	<b>966</b>
Cost of Sales	-	-203
Staff Costs	-300	-
Operating Expenses	-1,372	-749
Other Expenses	-	-
<b>Profit</b>	<b>-193</b>	<b>14</b>
Note		

These financial statements were approved by the board of directors and authorised for issue on 28th February 2026, and are signed on behalf of the board by:



Miss Cassandra Maccormack  
 Director  
 28th February 2026

**The Business Collective Ltd Balance Sheet**  
**Year ended 18th February 2026**

	Note	2025.26	2024.25
		€	€
Fixed Assets		-	-
Current Assets			
Debtors		1,479	
Cash at bank and in hand		33	526
Prepayments		508	519
<b>Net Current Assets</b>		<b>2,019</b>	<b>1,046</b>
Creditors: amounts falling due within one year			
Provisions		898	31
Accruals		300	-
<b>Total Liabilities</b>		<b>1,198</b>	<b>31</b>
<b>Net Current Assets</b>		<b>821</b>	<b>1,014</b>
<b>Total Assets less Current Liabilities</b>		<b>821</b>	<b>1,014</b>
Share Capital		1,000	1,000
Profit & Loss Account		- 179	14
<b>Capital and Reserves</b>		<b>821</b>	<b>1,014</b>

We, as directors of The Business Collective state that:

- (a) The company is entitled to the exemption from the audit requirement contained in Section 360 of the Companies Act 2014 and has fulfilled the conditions for this exemption.
- (b) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2014 with respect to accounting records and the preparation of financial statements.
- (c) The financial statements have been prepared in accordance with the micro-companies regime provided for by Section 280E of the Companies Act 2014 and in accordance with Financial Reporting Standard 105 (FRS 105) – The Financial Reporting Standard applicable to the Micro-entities Regime.

These financial statements were approved by the board of directors and authorised for issue on 28th February 2026, and are signed on behalf of the board by:



Miss Cassandra Maccormack  
 Director  
 28th February 2026

# The Business Collective Ltd Notes to the Financial Statements Year ended 18th February 2026

## 1 General information

The Business Collective Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 769932 and the address of the registered office is 77 Lower Camden Street, Dublin, Dublin 2, D02 XE80, Ireland.

## 2 Basis of Preparation

These financial statements have been prepared in accordance with the micro-companies regime provided for by Section 280E of the Companies Act 2014 and in accordance with Financial Reporting Standard 105 (FRS 105) – The Financial Reporting Standard applicable to the Micro-entities Regime.

The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Euro (€), which is the functional currency of the company.

## 3 Directors Responsibilities

The directors are responsible for ensuring that the company keeps adequate accounting records in accordance with Section 281 of the Companies Act 2014.

The directors are also responsible for preparing financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of the financial year and of the profit or loss of the company for the financial year, in accordance with the Companies Act 2014.

## 4 Audit Exemption

The company has availed of the exemption from the audit requirement provided for by Section 360 of the Companies Act 2014.

The company satisfies the conditions for this exemption and no notice under Section 334 requiring an audit has been served on the company.

## 5 Employees

The average number of employees during the financial year was 0.

## 6 Guarantees and Commitments

At the balance sheet date, the company had no material guarantees, contingent liabilities, or capital commitments.

## 7 Capital and Reserves

The company has issued 1,000 ordinary shares of €1 each, giving a total issued share capital of €1,000.

These financial statements were approved by the board of directors and authorised for issue on 28th February 2026, and are signed on behalf of the board by:



Miss Cassandra Maccormack

Director

28th February 2026



