

**Company registration number: 546374**

**Byrant Design Services Ltd**

**Unaudited abridged financial statements**

**for the financial year ended 30 June 2025**

# Byrant Design Services Ltd

## Contents

|                                      | <b>Page</b> |
|--------------------------------------|-------------|
| Directors and other information      | <b>1</b>    |
| Directors responsibilities statement | <b>2</b>    |
| Accountants report                   | <b>3</b>    |
| Balance sheet                        | <b>4</b>    |
| Notes to the financial statements    | <b>5</b>    |

## **Byrant Design Services Ltd**

### **Directors and other information**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | Mr John Murphy<br>Mr Eugene Murphy                                |
| <b>Secretary</b>         | Mr John Murphy  |
| <b>Company number</b>    | 546374  |
| <b>Registered office</b> | 7 Barrack St<br>Bantry<br>Co Cork                                 |
| <b>Business address</b>  | 7 Barrack St<br>Bantry<br>Co Cork                                 |
| <b>Accountants</b>       | FDC Accountants & Tax Consultants<br>Newtown<br>Bantry<br>Co Cork |

## **Byrant Design Services Ltd**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 directors are 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 directors report comply with the Companies Act 2014. They are 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.

**Byrant Design Services Ltd**

**Accountants' Report to the board of directors  
on the Unaudited financial statements of Byrant Design Services Ltd**

We have compiled the financial statements set out on pages 4 to 5 of Byrant Design Services Ltd for the financial year ended 30 June 2025.

**Respective responsibilities of directors and accountants**

The company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Byrant Design Services Ltd from the accounting records, information and explanations supplied to us by the directors.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) compiling and reporting on financial statements of entities not subject to audit and Financial Reporting Standard 105 - 'The Financial Reporting Standard applicable to the Micro-Entities Regime' (FRS 105), from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

FDC Accountants & Tax Consultants

Newtown  
Bantry  
Co Cork

## Byrant Design Services Ltd

### Balance sheet As at 30 June 2025

|  | 2025           | 2024           |
|--|----------------|----------------|
|  | €              | €              |
| Fixed assets                                   | (1)            | (1)            |
| Current assets                                 | 283,743        | 283,767        |
| Creditors: amounts falling due within one year | (29,645)       | (29,645)       |
| <b>Net current assets</b>                      | <u>254,098</u> | <u>254,122</u> |
| <b>Total assets less current liabilities</b>   | 254,097        | 254,121        |
| <b>Net assets</b>                              | <u>254,097</u> | <u>254,121</u> |
| <b>Capital and reserves</b>                    | <u>254,097</u> | <u>254,121</u> |

We, as directors of Byrant Design Services 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on ..... and signed on behalf of the board by:

**Mr John Murphy**  
Director

**Mr Eugene Murphy**  
Director

## Byrant Design Services Ltd

### Notes to the abridged financial statements Financial year ended 30 June 2025

#### 1. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by The Financial Reporting Council, specifically Financial Reporting Standard 105 - 'The Financial Reporting Standard applicable to The Micro Entities Regime' (FRS 105).

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

#### 2. Appropriations of profit and loss account

|   | 2025           | 2024           |
|---|----------------|----------------|
|   | €              | €              |
| At the start of the financial year      | 254,120        | 254,883        |
| Loss for the financial year             | (24)           | (763)          |
| <b>At the end of the financial year</b> | <u>254,096</u> | <u>254,120</u> |

##### Depreciation

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

Fixtures, Fittings & Equipment - 15% straight line

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.