

BORTSTEIN SERVICES EU LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

BORTSTEIN SERVICES EU LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Contents

Company Information	2
Balance Sheet	3
Notes to the Financial Statements	4

BORTSTEIN SERVICES EU LIMITED

COMPANY INFORMATION

for the financial year ended 31 July 2025

DIRECTORS

Mr James Humphrey-Evans
Mr Benjamin Ross

SECRETARY

Roolt Business Services

REGISTERED OFFICE

Ground Floor
71 Lower Baggot Street
Dublin
D02 P593
Ireland

COMPANY NUMBER

702052

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BORTSTEIN SERVICES EU LIMITED**BALANCE SHEET****As at 31 July 2025**

	2025	2024
	€	€
Current assets	2,880	2,880
Creditors: amounts falling due within one year	(76,987)	(74,933)
Net current liabilities	(74,107)	(72,053)
Total assets less current liabilities	(74,107)	(72,053)
Accruals and deferred income	(2,177)	(2,300)
Net liabilities	(76,284)	(74,353)
Capital and reserves	(76,284)	(74,353)

We, as directors of Bortstein Services EU Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

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

The financial statements of Bortstein Services EU Limited (registered number: 702052) were approved and authorised for issue by the Board of Directors on 31 March 2026 and were signed on its behalf by:

Mr James Humphrey-Evans
Director

Mr Benjamin Ross
Director

BORTSTEIN SERVICES EU LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Bortstein Services EU Limited (registered number 702052) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Dublin, D02 P593, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Bortstein Services EU Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The Company is supported through loans from the Parent Company. The directors have received assurances that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the Parent Company will continue to support the Company. After making enquiries, the directors believe that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter 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 transaction value.

BORTSTEIN SERVICES EU LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025

2. Appropriation of profit and loss

	Called-up share capital	Profit and loss account
	€	€
At 01 August 2023	100	(66,753)
Loss for the financial year	-	(7,700)
Total comprehensive loss	-	(7,700)
At 31 July 2024	100	(74,453)
At 01 August 2024	100	(74,453)
Loss for the financial year	-	(1,931)
Total comprehensive loss	-	(1,931)
At 31 July 2025	100	(76,384)