

BSJCO IRELAND LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

BSJCO IRELAND 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

BSJCO IRELAND LIMITED
COMPANY INFORMATION
for the financial year ended 31 July 2025

DIRECTOR	Brett Treend
SECRETARY	Roolt Business Services Limited
REGISTERED OFFICE	Ground Floor 71 Lower Baggot Street Dublin D02 P593 Ireland
COMPANY NUMBER	701543
CHARTERED ACCOUNTANTS	Lizdan Business Services Limited t/a Kinore Ground Floor 71 Baggot Street Lower Dublin D02 P593 Ireland
BANKERS	Allied Irish Bank Dyer Street Moneymore Drogheda Co. Louth Ireland

BSJCO IRELAND LIMITED

BALANCE SHEET

As at 31 July 2025

	2025	2024
	€	€
Fixed assets	895,581	893,086
Current assets	19,261	8,986
Prepayments and accrued income	2,838	967
Creditors: amounts falling due within one year	(898,133)	(915,250)
Net current liabilities	(876,034)	(905,297)
Total assets less current liabilities	19,547	(12,211)
Accruals and deferred income	(394)	-
Net asset/(liabilities)	19,153	(12,211)
Capital and reserves	19,153	(12,211)

I, as director of BSJCO Ireland 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.359 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),
- I 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 BSJCO Ireland Limited (registered number: 701543) were approved and authorised for issue by the director on 11 March 2026 and were signed on its behalf by:



Brett Treend
Director

BSJCO IRELAND 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

BSJCO Ireland Limited (registered number 701543) (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 BSJCO Ireland 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 director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due 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.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is recognised at the transaction price of the consideration received or receivable for service provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction price of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover from the provision of services is recognised when the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

BSJCO IRELAND LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025**

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Intangible assets

Intangible assets are stated at cost or valuation, net of amortisation and any provision for impairment. Amortisation is provided on all intangible assets at rates to write off the cost or valuation of each asset over its expected useful life as follows:

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Buildings	75 years straight line
Fixtures and fittings	8 years straight line
Land	not depreciated

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

BSJCO IRELAND LIMITED

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

Trade and other debtors

Trade and other debtors are initially recognised at transaction price 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.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price 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.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date.

This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Ordinary share capital

The ordinary share capital of the Company is presented as equity.

BSJCO IRELAND LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025

Post Balance Sheet events

There have been no significant events affecting the company since the year end.

2. Appropriation of profit and loss

	Profit and loss account
	€
At 01 August 2023	(31,364)
Profit for the financial year	19,053
Total comprehensive income	19,053
At 31 July 2024	(12,311)
At 01 August 2024	(12,311)
Profit for the financial year	31,364
Total comprehensive income	31,364
At 31 July 2025	19,053