

Company Number: 562486

**Beara Arcanus Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**Beara Arcanus Limited**  
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**Beara Arcanus Limited****STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

for the financial year ended 31 May 2025

	2025 €	2024 €
<b>Loss after taxation</b>	<b>(421)</b>	<b>(385)</b>
Total recognised losses for the financial year	<u>(421)</u>	<u>(385)</u>
<b>Total recognised losses since last annual report</b>	<b><u>(421)</u></b>	<b><u>(385)</u></b>

**Note of historical cost profits and losses**

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

**Beara Arcanus Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<b>(43,398)</b>	(42,977)
<b>Net Current Liabilities</b>		<b>(43,398)</b>	(42,977)
<b>Total Assets less Current Liabilities</b>		<b>(43,398)</b>	(42,977)
<b>Capital and Reserves</b>			
Called up share capital presented as equity	5	100	100
Retained earnings	6	(43,498)	(43,077)
<b>Shareholders' Deficit</b>		<b>(43,398)</b>	(42,977)

I as Director of Beara Arcanus Limited, 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) I 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 micro companies' regime.

**Approved by the board on 18 February 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Roseanna Hughes**  
**Director**

# Beara Arcanus Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

Beara Arcanus Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 562486. The registered office of the company is Glenmore Lodge, Glenmore, Waterville, Co. Kerry, V23DW32, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### 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 Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

#### Ordinary share capital

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

### 3. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

**Beara Arcanus Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

<b>4. Creditors</b>		<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>		€	€
Amounts owed to credit institutions		-	14
Amounts owed to related parties (Note 8)		1,420	-
Director's current account		41,188	41,153
Accruals		790	1,810
		<u>43,398</u>	<u>42,977</u>

<b>5. Share capital</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Authorised</b>			
Ordinary Shares	1,000,000	€1.00 each	1,000,000
			<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>			
Ordinary Shares	100	€1.00 each	100
			<u>100</u>

No director or the secretary had an interest in the share capital of the company at any time during the financial year.

The director's and the secretary's interests in the shares of the company are as follows:-

		<b>Number Held</b>	
		<b>At</b>	
<b>Name</b>	<b>Class of Shares</b>	<b>31/05/25</b>	<b>01/06/24</b>
Roseanna Hughes	Ordinary Shares*	100	100
		<u>100</u>	<u>100</u>

\* (shares acquired at date of appointment)

<b>6. Income Statement</b>		<b>2025</b>	<b>2024</b>
		€	€
At 1 June 2024		(43,077)	(42,692)
Loss for the financial year		(421)	(385)
		<u>(43,498)</u>	<u>(43,077)</u>
At 31 May 2025		(43,498)	(43,077)
		<u>(43,498)</u>	<u>(43,077)</u>

**7. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 May 2025.

**8. Related party transactions**

	<b>2025</b>	<b>2024</b>
	€	€
Finance amounts owed to related parties	1,420	-
	<u>1,420</u>	<u>-</u>

**9. Post-Balance Sheet Events**

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

**Beara Arcanus Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 18 February 2026.