

Registration Number 636515

Business Device Calibration Ltd

Abridged accounts

for the year ended 31 December 2025

Business Device Calibration Ltd

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Business Device Calibration Ltd

Directors and other information

Directors	Stephen Christopher Rac Christian David Irwin	Resigned 30/9/2025
Secretary	Heena Sachdeva Christian David Irwin	Appointed 30/9/2025 Resigned 30/9/2025
Company number	636515	
Registered office	C/O Donoghue & Co 7 Sean Costello St. Athlone Co. Westmeath N37 XC59	
Accountants	Donoghue & Company Certified Accountants 7 Sean Costello Street Irishtown Athlone Co. Westmeath	
Business address	C/O Donoghue & Co 7 Sean Costello St. Athlone Co. Westmeath	
Bankers	Bank of Ireland Church Street Athlone Co. Westmeath	

Business Device Calibration Ltd

Directors' report for the year ended 31 December 2025

The director presents this report and the unaudited accounts for the year ended 31 December 2025.

Principal activity and business review

The principal activity of the company is that of calibration of weighing scales.

Results and dividends

The results for the year are set out on page .

The director does not recommend payment of a final dividend.

Directors and secretary and their interests in Shares of the Company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares				
	31/12/25	01/01/25			
Stephen Christopher Rac	-	-		-	
Christian David Irwin	-	-	(Resigned as Director & Co. Sec. 30/9/2025)	-	
Heena Sachdeva	-	-	(Appointed Co. Sec 30/09/2025)	-	
				-	

There were no changes in shareholdings between 31/12/25 and the date of signing the financial statements.

Books of Account

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

The report of the director has been prepared taking advantage of the small companies' exemption of Companies Act 2014.

This report was approved by the Board on 4 March 2026 and signed on its behalf by

Stephen Christopher Rac
Director

Business Device Calibration Ltd

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 7 :

- The director approves these financial statements and confirm that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that they have made available to Donoghue & Company , Certified Accountants , all the company's accounting records and provided all the information, books or documents necessary for all the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board

Stephen Christopher Rac
Director

Date: 4th March 2026

Business Device Calibration Ltd

as at 31 December 2025

	Notes	2025		2024	
		€	€	€	€
Current assets					
Debtors		32,437		5,973	
Cash at bank and in hand		5,053		6,021	
		<u>37,490</u>		<u>11,994</u>	
Creditors: amounts falling due within one year	5	<u>(29,456)</u>		<u>(12,680)</u>	
Net current assets/(liabilities)			<u>8,034</u>		<u>(686)</u>
Total assets less current liabilities			8,034		(686)
Net assets/(liabilities)			<u>8,034</u>		<u>(686)</u>
Capital and reserves					
Called up share capital	6		100		100
Profit and loss account			7,934		(786)
Equity shareholders' funds			<u>8,034</u>		<u>(686)</u>

As director of Business Device Calibration 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 s.358 are satisfied, (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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, (e) the company has relied on the specified exemption contained in S.352 Companies Act 2014; 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.

The abridged accounts were approved by the Board on 04/03/26 and signed on its behalf by

Stephen Christopher Rac
Director

Heena Sachdeva
Company Secretary

The notes on pages 5 to 7 form an integral part of these financial statements.

Business Device Calibration Ltd

Notes to the abridged financial statements for the year ended 31 December 2025

1. Statement of accounting policies

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company has availed of exemptions in FRS 102 (1A) because it is classified as a small company.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

2. Directors' emoluments

None	2025	2024
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Business Device Calibration Ltd

**Notes to the abridged financial statements
for the year ended 31 December 2025**

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3. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	01/01/25
Stephen Christopher Rac	-	-
Christian David Irwin	-	-
		(Resigned as director & Co. Sec 30/09/2025)
Heena Sachdeva	-	-
		(Appointed Co. Sec 30/09/2025)

There were no changes in shareholdings between 31/12/25 and the date of signing the financial statements.

4. Transactions with directors

This company is a wholly owned subsidiary of P. Mould Services Ltd. which in turn is a wholly owned subsidiary of ARC Services (UK) Ltd. both of which are UK registered companies. Common directors between those two companies and this company are Stephen Christopher Rac and Christian David Irwin (resigned 30/09/2025). Sales from this company to those two companies (combined) were €0 (2024 €0). Purchases / expenses were €199,029 (2024: €24,500) from P. Mould Services Ltd and ARC Services (UK) Ltd. Loans outstanding to Arc Services (UK) Ltd at 31/12/25 €0 (€0 31/12/24) and P. Mould Services Ltd. €0 (€0 31/12/24).

Business Device Calibration Ltd

**Notes to the abridged financial statements
for the year ended 31 December 2025**

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5. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Trade creditors	15,171	8,252
Accruals and deferred income	7,466	2,360
<i>Taxation creditors</i>		
Corporation tax	529	-
VAT	6,290	2,068
	<u>29,456</u>	<u>12,680</u>

6. Share capital	2025	2024
	€	€
Authorised equity		
20,000 Ordinary shares of €1 each	<u>20,000</u>	<u>20,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

7. Related party transactions

See note Transactions with Directors.

8. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.