

**Business Bytes Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Business Bytes Limited**  
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# **Business Bytes Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 2025

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

**Signed on behalf of the board**

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**Paul Morton**  
**Director**

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**Jacqueline Morton**  
**Director**

**1 December 2025**

**Business Bytes Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	7	<u>1,926</u>	<u>2,501</u>
<b>Current Assets</b>			
Debtors	8	<u>3,659</u>	<u>4,697</u>
Creditors: amounts falling due within one year	9	<u>(2,376)</u>	<u>(1,793)</u>
<b>Net Current Assets</b>		<u>1,283</u>	<u>2,904</u>
<b>Total Assets less Current Liabilities</b>		<u>3,209</u>	<u>5,405</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	11	<u>127</u>	<u>127</u>
Retained earnings		<u>3,082</u>	<u>5,278</u>
<b>Equity attributable to owners of the company</b>		<u>3,209</u>	<u>5,405</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Business Bytes 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) 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 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 small companies' regime.

**Approved by the board on 1 December 2025 and signed on its behalf by:**

\_\_\_\_\_  
**Paul Morton**  
**Director**

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**Jacqueline Morton**  
**Director**

**Business Bytes Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	127	4,528	4,655
Profit for the financial year	-	750	750
<b>At 30 April 2024</b>	127	5,278	5,405
Loss for the financial year	-	(2,196)	(2,196)
<b>At 30 April 2025</b>	<b>127</b>	<b>3,082</b>	<b>3,209</b>

# Business Bytes Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Business Bytes Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 285151. The registered office of the company is 20 Mount Down Park, Terenure, Dublin 12, D12 FH59, Ireland which is also the principal place of business of the company. The principal activity of the company is that of architectural and I.T. consultancy services.

#### Currency

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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover comprises the invoice value of services supplied by the company exclusive of value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value 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.

#### 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.

**Business Bytes Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**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 and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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. Turnover**

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of an architectural and I.T consultancy service.

<b>4. Operating (loss)/profit</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>575</b>	575
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	<b>2024</b>
	€	€
Interest	<b>34</b>	20
	<u>          </u>	<u>          </u>

**6. Employees**

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	<b>2025</b>	<b>2024</b>
	Number	Number
Director	<b>1</b>	1
	<u>          </u>	<u>          </u>

**Business Bytes Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

<b>7. Property, plant and equipment</b>			<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>				
At 1 May 2024			5,852	5,852
			<hr/>	<hr/>
At 30 April 2025			5,852	5,852
			<hr/>	<hr/>
<b>Depreciation</b>				
At 1 May 2024			3,351	3,351
Charge for the financial year			575	575
			<hr/>	<hr/>
At 30 April 2025			3,926	3,926
			<hr/>	<hr/>
<b>Net book value</b>				
At 30 April 2025			<b>1,926</b>	<b>1,926</b>
			<hr/> <hr/>	<hr/> <hr/>
At 30 April 2024			2,501	2,501
			<hr/> <hr/>	<hr/> <hr/>
<b>8. Debtors</b>			<b>2025 €</b>	<b>2024 €</b>
Trade debtors			800	1,390
Directors' current accounts			708	1,156
Taxation			2,151	2,151
			<hr/>	<hr/>
			<b>3,659</b>	<b>4,697</b>
			<hr/> <hr/>	<hr/> <hr/>
<b>9. Creditors</b>			<b>2025 €</b>	<b>2024 €</b>
<b>Amounts falling due within one year</b>				
Amounts owed to credit institutions			1,276	596
Taxation			-	97
Accruals			1,100	1,100
			<hr/>	<hr/>
			<b>2,376</b>	<b>1,793</b>
			<hr/> <hr/>	<hr/> <hr/>
<b>10. Taxation</b>			<b>2025 €</b>	<b>2024 €</b>
<b>Debtors:</b>				
VAT			2,151	2,151
			<hr/>	<hr/>
<b>Creditors:</b>				
Corporation tax			-	97
			<hr/>	<hr/>
<b>11. 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 of €1.269738 each	1,000,000	€1.269738 each	<b>1,269,738</b>	1,269,738
			<hr/>	<hr/>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares of €1.269738 each	100	€1.269738 each	<b>127</b>	127
			<hr/> <hr/>	<hr/> <hr/>

**Business Bytes Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

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

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Paul Morton	Ordinary Shares of €1.27 each	50	50
Jacqueline Morton	Ordinary Shares of €1.27 each	50	50
		<u>100</u>	<u>100</u>

**12. Income Statement**

	2025 €	2024 €
At 1 May 2024	5,278	4,528
(Loss)/profit for the financial year	<u>(2,196)</u>	<u>750</u>
At 30 April 2025	<u>3,082</u>	<u>5,278</u>

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 1 December 2025.