

Breathnach Consultancy Teo

CRO Number: 765562

Registered Office: Sruthán, An Cheathrú Rua, Co. Galway, H91Y76C.

Financial Statements for the year ended 7 December 2025

Prepared in accordance with the Companies Act 2014 (Micro-entity provisions)

Statement of Directors' Responsibilities

The directors acknowledge their responsibilities under the Companies Act 2014 to keep adequate accounting records and to prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of the financial year.

Balance Sheet as at 7 December 2025

Prepared in accordance with the Companies Act 2014

Assets	€	
Fixed Assets		
Toys / equipment	446	
Current Assets		
Cash / Bank	37	
Total Assets	483	
Liabilities €		
Director loan	481	
Net Assets	2	
Capital and Reserves €		
Called-up share capital	5	
Profit and loss account (retained earnings) (3)		
Shareholders' funds	2	

The company qualifies as a micro-entity pursuant to Section 280A of the Companies Act 2014 and the financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2014.

The director acknowledges their responsibilities for compliance with the requirements of the Companies Act 2014 with respect to accounting records and the preparation of financial statements.

On behalf of the Board:

Name of Director: Clíodhna Breathnach

Signature:  _____

Date: 7 December 2025

Notes to the Financial Statements

1. Accounting Policies

The financial statements have been prepared in accordance with the Companies Act 2014 applicable to micro-entities. The financial statements are prepared on the historical cost basis. Income is recognised on a cash basis. Fixed assets are stated at cost.

2. Share Capital

The authorised share capital of the company is €5 divided into 1 ordinary share of €5. The share is fully paid and is owned by the director.

3. Fixed Assets

The fixed assets comprise toys and equipment purchased for use in the business with a carrying value of €446 at the financial year end.

4. Director Loan

At the financial year end, the company owed the director €481. The loan is unsecured and repayable on demand.

5. Expenses

Expenses include professional services (€1,270), insurance (€170), AOTI membership (€70), and CRO filing fees (€438), totalling €1,948.

6. Income

Income for the period 7 December 2024 to 7 December 2025 totalled €1,920. Any income received after 7 December 2025 is excluded from these accounts.

Audit Exemption Statement

The director confirms that the company is entitled to the exemption from audit under Chapter 15 of Part 6 of the Companies Act 2014. The company qualifies as a micro-entity pursuant to Section 280A of the Companies Act 2014 and has availed of the exemption available to micro-entities.

On behalf of the Board:

Name of Director: Clíodhna Breathnach

Signature: 

Date: 7 December 2025