

Company Number: 785380

BJN Dairy Consultancy Ltd

Abridged Unaudited Financial Statements

**for the financial period from 3 April 2025 (date of
incorporation) to 31 December 2025**

BJN Dairy Consultancy Ltd
Contents

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Accountants' Report	5
Balance Sheet	6
Reconciliation of Shareholders' Funds	7
Notes to the Financial Statements	8 - 9

BJN Dairy Consultancy Ltd
Director and Other Information

Director	Mr Bernard Nolan
Company Secretary	Mrs Bridget Nolan
Company Number	785380
Registered Office and Business Address	Lower Main Street, Ballyporeen Cahir Co. Tipperary E21WN32 Ireland
Accountants	Gaule Bermingham & Co Ltd T/A John F O'Carroll & Co Chartered Accountants Ireland 7 Market Street Clonmel Co. Tipperary

BJN Dairy Consultancy Ltd
Director's Responsibilities Statement

for the financial period from 3 April 2025 (date of incorporation) to 31 December 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they 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 has made available to Gaule Bermingham & Co Ltd T/A John F O'Carroll & Co, (Chartered Accountants Ireland), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 3 April 2025 (date of incorporation) to 31 December 2025."

Signed on behalf of the board

Mr Bernard Nolan
Director

16 January 2026

BJN Dairy Consultancy Ltd
Chartered Accountants Ireland Report
to the Director on the Compilation of the unaudited Abridged financial statements of BJN Dairy Consultancy Ltd
for the financial period from 3 April 2025 (date of incorporation) to 31 December 2025

In accordance with the engagement letter dated 5 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 3 April 2025 (date of incorporation) to 31 December 2025 as set out on pages 6 to 9 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of BJN Dairy Consultancy Ltd, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 31 December 2025 your duty to ensure that BJN Dairy Consultancy Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of BJN Dairy Consultancy Ltd. You consider that BJN Dairy Consultancy Ltd is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of BJN Dairy Consultancy Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

GAULE BIRMINGHAM & CO LTD T/A JOHN F O'CARROLL & CO

Chartered Accountants Ireland and Statutory Audit Firm
7 Market Street
Clonmel
Co. Tipperary

16 January 2026

BJN Dairy Consultancy Ltd
Balance Sheet
as at 31 December 2025

	Notes	Dec 25 €
Current Assets		
Cash and cash equivalents		250
Creditors: amounts falling due within one year	6	(900)
		<hr/>
Net Current Liabilities		(650)
		<hr/>
Total Assets less Current Liabilities		(650)
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		(750)
		<hr/>
Equity attributable to owners of the company		(650)
		<hr/> <hr/>

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.

I as Director of BJN Dairy Consultancy 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 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 period and of its profit or loss for such a financial period 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 16 January 2026 and signed on its behalf by:

Mr Bernard Nolan
Director

BJN Dairy Consultancy Ltd
Reconciliation of Shareholders' Funds
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Loss for the financial period	-	(750)	(750)
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2025	100	(750)	(650)

BJN Dairy Consultancy Ltd

Notes to the Abridged Financial Statements

for the financial period from 3 April 2025 (date of incorporation) to 31 December 2025

1. General Information

BJN Dairy Consultancy Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 785380. The registered office of the company is Lower Main Street,, Ballyporeen, Cahir, Co. Tipperary, E21WN32, Ireland which is also the principal place of business of the company. The principal activity of the company is consultancy. 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 period ended 31 December 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 period, 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.

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 and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet 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 Balance Sheet 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 Profit and Loss Account.

Ordinary share capital

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

BJN Dairy Consultancy Ltd**Notes to the Abridged Financial Statements**

for the financial period from 3 April 2025 (date of incorporation) to 31 December 2025

3. Period of financial statements

The financial statements are for the 8 month 29 days period from 3 April 2025 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Employees

The average monthly number of employees, including director, during the financial period was 0, (Apr 25 - 0).

**6. Creditors
Amounts falling due within one year**Dec 25
€

Director's current account (Note 9)

900

7. Income StatementDec 25
€

At 3 April 2025

-

Loss for the financial period

(750)

At 31 December 2025

(750)

8. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

9. Director's transactions

The following amounts are repayable to the director:

Dec 25
€

Mr Bernard Nolan

900

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 16 January 2026.