

Company Number: 767320

**BRIGHT ARC LIMITED**

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD FROM 5 JULY 2024 (DATE OF INCORPORATION)  
TO 31 AUGUST 2025**

**BRIGHT ARC LIMITED  
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**BRIGHT ARC LIMITED**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**FOR THE FINANCIAL PERIOD FROM 5 JULY 2024 (DATE OF INCORPORATION)**  
**TO 31 AUGUST 2025**

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

**"General responsibilities**

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 period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 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 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.

**BRIGHT ARC LIMITED  
DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE FINANCIAL PERIOD FROM 5 JULY 2024 (DATE OF INCORPORATION)  
TO 31 AUGUST 2025**

**Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to GMK Partners, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 5 July 2024 (date of incorporation) to 31 August 2025."

**Signed on behalf of the board**

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**Rachel Halton  
Director**

**12 December 2025**

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**Cian McCann  
Director**

**12 December 2025**

**BRIGHT ARC LIMITED  
BALANCE SHEET  
AS AT 31 AUGUST 2025**

	<b>Aug 25</b> €
Fixed Assets	682
Current assets	94,279
Prepayments and accrued income	923
Creditors: amounts falling due within one year	(1,712)
<b>Net Current Assets</b>	<b>93,490</b>
<b>Total Assets less Current Liabilities</b>	<b>94,172</b>
Accruals and deferred income	(3,441)
<b>Net Assets</b>	<b>90,731</b>
<b>Capital and Reserves</b>	<b>90,731</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Bright Arc 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 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 (as a micro company). 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 Directors and authorised for issue on 12 December 2025 and signed on its behalf by:**

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**Rachel Halton**  
Director

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**Cian McCann**  
Director

**BRIGHT ARC LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL PERIOD FROM 5 JULY 2024 (DATE OF INCORPORATION)**  
**TO 31 AUGUST 2025**

**1. General Information**

Bright Arc Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767320. The registered office of the company is GMK Partners, The Orchard Centre, Loughtee Business Park, Drumalee Cross, Cavan, Co. Cavan. 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.

**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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

**Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

**Tangible assets and depreciation**

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, 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.

**BRIGHT ARC LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL PERIOD FROM 5 JULY 2024 (DATE OF INCORPORATION)**  
**TO 31 AUGUST 2025**

**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.

**Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.  
 Deferred tax is not recognised.

**Ordinary share capital**

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

<b>3.</b>	<b>Appropriation of Profit and Loss Account</b>	<b>Aug 25</b>
		<b>€</b>
	Profit brought forward	-
	Profit for the financial period	90,431
	<b>Retained profit carried forward</b>	<b>90,431</b>

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 12 December 2025.