

Company registration number: 675071

**BMSA Retails Limited**

**Unaudited Abridged financial statements for the Year Ending**

**4th August 2025**

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## **BMSA Retails Limited**

### **Directors responsibilities statement**

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 the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 4th August 2025.

#### **Signed on behalf of the board**

\_\_\_\_\_  
Baqar Mohammed  
Director  
23rd March 2026

\_\_\_\_\_  
Maria Stircu  
Secretary  
23rd March 2026

**BMSA Retails Limited**  
**Statement of Financial Position**

**As at 4th August 2025**

|   | Note     | 2025<br>€           | 2024<br>€           |
|---|----------|---------------------|---------------------|
| <b>Fixed Assets</b>                                     |          |                     |                     |
| Tangible Assets   | 4        | 10,720              | 10,273              |
| <b>Current Assets</b>                                   |          |                     |                     |
| Debtors Control Account                                 |          | 0                   | 9,409               |
| Prepayment  | 5        | 2,387               | 2,387               |
| Cash and cash equivalents                               |          | <u>2,656</u>        | <u>48,950</u>       |
|   |          | <b>5,043</b>        | <b>60,747</b>       |
| <b>Creditors Falling due within one year</b>            | <b>6</b> | <b>(2,613)</b>      | <b>(9,969)</b>      |
| <b>Net Current Assets</b>                               |          | <u>2,429</u>        | <u>50,778</u>       |
| <b>Creditors Falling due after one year</b>             |          |                     |                     |
| Creditors   | 8        | (9,773)             | (59,048)            |
| <b>Total Net Assets</b>                                 |          | <u><b>3,377</b></u> | <u><b>2,003</b></u> |
| <b>Capital and Reserves</b>                             |          |                     |                     |
| Called up share capital presented as equity             |          | 100                 | 100                 |
| Net Profit / Loss                                       |          | <u>3,277</u>        | <u>1,903</u>        |
| <b>Equity attributable to the owners of the Company</b> |          | <u><b>3,377</b></u> | <u><b>2,003</b></u> |

I, as directors of BMSA Retails 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 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.

These abridged financial statements were approved by the board of directors on 23rd March 2026 and signed on behalf of the board by:

\_\_\_\_\_  
Baqar Mohammed  
Director  
23rd March 2026

\_\_\_\_\_  
Maria Stircu  
Secretary  
23rd March 2026

**BMSA Retails Limited**

**Statement of changes in Equity  
at 4th August 2025**

|                                 | <b>Share<br/>Capital<br/>€</b> | <b>Retained<br/>Earnings<br/>€</b> | <b>Total<br/>€</b>  |
|---------------------------------|--------------------------------|------------------------------------|---------------------|
| <b>Balance as at 05/08/2024</b> | <b>100</b>                     | <b>1,762</b>                       | <b>1,862</b>        |
| Profit/(Loss) for the period    | 0                              | 1,515                              | 1,515               |
| <b>At 4th August 2025</b>       | <b><u>100</u></b>              | <b><u>3,277</u></b>                | <b><u>3,377</u></b> |

**BMSA Retails Limited**  
**Financial Year Ended 4th August 2025**  
**Notes to the Abridged Financial Statements**

**1. General Information**

BMSA Retails Limited is a company limited by shares incorporated in Republic of Ireland. The registered office of the company is Unit 1 Dawson Court, Dawson Street, Newbridge Co. Kildare, W12KX86, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities is hairdressing and other beauty treatment. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**2. 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 year ended 4th August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

**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" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

**Revenue**

Turnover comprises the invoice value of services income earned by the company, exclusive of trade discounts and value added tax.

**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.

**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 and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period 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.

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 Statement of Financial Position date.

**Share capital of the company**

**Ordinary share capital**

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

**BMSA Retails Limited**  
**Financial Year Ended 4th August 2025**  
**Notes to the Abridged Financial Statements ... Continued**

**3. Period of Financial Statements**

The financial statements are for the 12 months to 4th August 2025.

| <b>4. Tangible Assets</b>                  | <b>Aug-25</b>        | Aug-24               |
|--|----------------------|----------------------|
| Office Equipment                           | 5,424                | 5,081                |
| Addition                                   | <u>925</u>           | <u>343</u>           |
|  | <b>6,349</b>         | 5,424                |
| Depreciation at 5th August                 | (2,509)              | (1,747)              |
| Depreciation Current year                  | <u>(789)</u>         | <u>(762)</u>         |
|  | <b>(3,298)</b>       | (2,509)              |
| <b>Net Book Value (NBV)</b>                | <b><u>3,051</u></b>  | <b><u>2,916</u></b>  |
| Furnitures & Fixtures                      | 3,882                | 3,696                |
| Additions                                  | <u>1,851</u>         | <u>186</u>           |
|  | <b>5,734</b>         | 3,882                |
| Depreciation at 5th August                 | (1,638)              | (1,084)              |
| Depreciation Current year                  | <u>(711)</u>         | <u>(554)</u>         |
|  | <b>(2,350)</b>       | (1,638)              |
| <b>Net Book Value (NBV)</b>                | <b><u>3,384</u></b>  | <b><u>2,244</u></b>  |
| Motor Vehicles                             | 5,528                | 5,528                |
| Additions                                  | <u>0</u>             | <u>0</u>             |
|  | <b>5,528</b>         | 5,528                |
| Depreciation at 5th August                 | (415)                | (415)                |
| Depreciation Current year                  | <u>(829)</u>         | <u>0</u>             |
|  | <b>(1,244)</b>       | (415)                |
| <b>Net Book Value (NBV)</b>                | <b><u>4,285</u></b>  | <b><u>5,114</u></b>  |
| <b>Total Net Book Value (NBV)</b>          | <b><u>10,720</u></b> | <b><u>10,273</u></b> |
| <b>5. Prepayment</b>                       | <b>Aug-25</b>        | Aug-24               |
| Rent Deposit                               | 1,100                | 1,100                |
| Commercial Rate                            | <u>1,287</u>         | <u>1,287</u>         |
|  | <b>2,387</b>         | 2,387                |
| <b>6. Creditors</b>                        | <b>Aug-25</b>        | Aug-24               |
| <b>Amounts falling due within one year</b> |                      |                      |
| Trade Creditors                            | 137                  | 0                    |
| Loan from Financial Institute              | 0                    | (8,725)              |
| Taxation (see note 7)                      | <u>(2,750)</u>       | <u>(1,244)</u>       |
|  | <b>(2,613)</b>       | (9,969)              |
| <b>7. Taxation</b>                         | <b>Aug-25</b>        | Aug-24               |
| VATLiability                               | 0                    | (0)                  |
| PAYE/PRSI/USC                              | (1,274)              | (1,206)              |
| VAT on Purchase                            | 7,364                | 3,477                |
| VAT on Sales                               | <u>(8,840)</u>       | <u>(3,516)</u>       |
|  | <b>(2,750)</b>       | (1,244)              |
| <b>8. Creditors</b>                        | <b>Aug-25</b>        | Aug-24               |
| <b>Amounts falling due after one year</b>  |                      |                      |
| <b>Creditors</b>                           |                      |                      |
| Loan from Financial Institute              | (4,899)              | (26,174)             |
| Director Loan                              | <u>(4,874)</u>       | <u>(32,874)</u>      |
|  | <b>(9,773)</b>       | (59,048)             |
| <b>9. Capital Commitments</b>              |                      |                      |

The company had no material capital commitments at the period-ended 4th August 2025.

**BMSA Retails Limited**  
**Financial Year Ended 4th August 2025**  
**Notes to the Abridged Financial Statements ... Continued**

**10. Approval of Financial Statements**

The financial statements were approved and authorised for issue by the board of directors on 23rd March 2026.