

Company Number: 440579

Bluebell Care Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Bluebell Care Limited
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Bluebell Care Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 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" 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

Deirdre MacDonnell
Director

28 October 2025

Arthur Michael Mulhern
Director

28 October 2025

Bluebell Care Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	<u>1,801,090</u>	<u>1,822,405</u>
Current Assets			
Debtors	9	158,699	352,785
Cash and cash equivalents		<u>885,515</u>	<u>736,429</u>
		<u>1,044,214</u>	<u>1,089,214</u>
Creditors: amounts falling due within one year	10	<u>(236,744)</u>	<u>(251,240)</u>
Net Current Assets		<u>807,470</u>	<u>837,974</u>
Total Assets less Current Liabilities		<u>2,608,560</u>	<u>2,660,379</u>
Creditors:			
amounts falling due after more than one year	11	<u>(370,283)</u>	<u>(643,781)</u>
Net Assets		<u><u>2,238,277</u></u>	<u><u>2,016,598</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>2,238,177</u>	<u>2,016,498</u>
Shareholders' Funds		<u><u>2,238,277</u></u>	<u><u>2,016,598</u></u>

We as Directors of Bluebell Care 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 28 October 2025 and signed on its behalf by:

Deirdre MacDonnell
Director

Arthur Michael Mulhern
Director

Bluebell Care Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	100	1,822,500	1,822,600
Profit for the financial year	-	193,998	193,998
At 31 July 2024	100	2,016,498	2,016,598
Profit for the financial year	-	221,679	221,679
At 31 July 2025	100	2,238,177	2,238,277

Bluebell Care Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Bluebell Care Limited is a company limited by shares incorporated in Ireland.

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 year ended 31 July 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

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.

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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Plant and machinery	-	12.5% Reducing Balance
Fixtures, fittings and equipment	-	15% Reducing Balance

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.

Land is not depreciated.

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 are recognised in profit or loss in the period in which they are incurred.

Bluebell Care Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 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.

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

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 Balance Sheet date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	70,218	67,715
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	47,966	60,513
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 36, (2024 - 36).

	2025	2024
	Number	Number
Directors	1	1
Staff	38	35
	<u><u> </u></u>	<u><u> </u></u>
	39	36
	<u><u> </u></u>	<u><u> </u></u>

Bluebell Care Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

6. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	<u>29,359</u>	<u>25,548</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>251,038</u>	<u>219,546</u>
Profit before tax multiplied by the standard rate of corporation tax in Republic of Ireland at 12.50% (2024 - 12.50%)	<u>31,380</u>	<u>27,443</u>
Effects of:		
Capital allowances for period in excess of depreciation	<u>(2,021)</u>	<u>(1,895)</u>
Total tax charge for the financial year (Note 6 (a))	<u>29,359</u>	<u>25,548</u>

7. Intangible assets

	Goodwill €	Total €
Cost		
At 1 August 2024	<u>350,000</u>	<u>350,000</u>
At 31 July 2025	<u>350,000</u>	<u>350,000</u>
Provision for diminution in value		
At 31 July 2025	<u>350,000</u>	<u>350,000</u>
Net book value		
At 31 July 2025	<u>-</u>	<u>-</u>

Bluebell Care Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

8. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost or Valuation				
At 1 August 2024	1,965,078	43,300	412,607	2,420,985
Additions	-	-	48,903	48,903
At 31 July 2025	<u>1,965,078</u>	<u>43,300</u>	<u>461,510</u>	<u>2,469,888</u>
Depreciation				
At 1 August 2024	328,975	31,909	237,696	598,580
Charge for the financial year	35,222	1,424	33,572	70,218
At 31 July 2025	<u>364,197</u>	<u>33,333</u>	<u>271,268</u>	<u>668,798</u>
Net book value				
At 31 July 2025	<u>1,600,881</u>	<u>9,967</u>	<u>190,242</u>	<u>1,801,090</u>
At 31 July 2024	<u>1,636,103</u>	<u>11,391</u>	<u>174,911</u>	<u>1,822,405</u>

9. Debtors

	2025 €	2024 €
Trade debtors	142,292	328,347
Prepayments	16,407	16,645
Accrued income	-	7,793
	<u>158,699</u>	<u>352,785</u>

The repayment terms of Debtors are within 30 days. Interest is charge on delinquent debts being 8% per annum.

10. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	98,871	72,919
Client creditor balances	2,475	555
Trade creditors	24,450	15,837
Taxation	62,412	73,080
Directors' current accounts (Note 14)	565	580
Other creditors	4,572	5,180
Accruals	43,399	83,089
	<u>236,744</u>	<u>251,240</u>

The repayment terms of creditors vary between on demand and ninety days. Trade creditors do not attract interest. Short term finance is repayable within 12 months over instalments. The taxes are subject to the terms of the relevant legislation. Interest accrues on late payment.

Bluebell Care Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	370,283	643,781
	<u><u> </u></u>	<u><u> </u></u>
Loans		
Repayable in one year or less, or on demand	98,871	72,919
Repayable between one and two years	370,283	72,919
Repayable between two and five years	-	463,565
Repayable in five years or more	-	107,297
	<u><u>469,154</u></u>	<u><u>716,700</u></u>
12. Income Statement		
	2025	2024
	€	€
At 1 August 2024	2,016,498	1,822,500
Profit for the financial year	221,679	193,998
	<u> </u>	<u> </u>
At 31 July 2025	2,238,177	2,016,498
	<u><u> </u></u>	<u><u> </u></u>
13. Capital commitments		
There were no capital commitments at the year end.		
14. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	96,000	128,500
Pension contributions	229,140	183,072
	<u> </u>	<u> </u>
	325,140	311,572
	<u><u> </u></u>	<u><u> </u></u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Deirdre MacDonnell	565	580
	<u> </u>	<u> </u>
	<u><u> </u></u>	<u><u> </u></u>
15. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
16. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 28 October 2025.		