

Company registration number: 377851

Bia Kid Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Bia Kid Limited

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Bia Kid Limited

Directors and other information

Directors	Yvonne Scully Gerard Scully
Secretary	Gerard Scully
Company number	377851
Registered office	17 Mulgrave Terrace Dun Laoghaire Co Dublin
Accountants	Noel Ryan & Associates 7 Cabinteely Close Cabinteely Dublin 18

Bia Kid Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of Bia Kid Limited**

We have compiled the abridged financial statements of Bia Kid Limited for the financial year ended 31 December 2025. These financial statements comprise the profit and loss account, balance sheet of the company for the financial year ended 31 December 2025, profit and loss account, statement of changes in equity and a summary of significant accounting policies and other explanatory information.

Respective responsibilities of directors and accountants

The company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Bia Kid Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the provisions of Financial Reporting Standard 105, the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Noel Ryan & Associates
Certified Public Accountants
7 Cabinteely Close
Cabinteely
Dublin 18

15 January 2026

Bia Kid Limited

**Balance sheet
As at 31 December 2025**

	2025	2024
	€	€
Current assets	3,507	5,723
Creditors: amounts falling due within one year	(6,040)	(3,727)
Net current (liabilities)/assets	<u>(2,533)</u>	<u>1,996</u>
Total assets less current liabilities	<u>(2,533)</u>	<u>1,996</u>
Net (liabilities)/assets	<u>(2,533)</u>	<u>1,996</u>
Capital and reserves	<u>(2,533)</u>	<u>1,996</u>

We, as directors of Bia Kid 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 15 January 2026 and signed on behalf of the board by:

Yvonne Scully
Director

Gerard Scully
Director

Bia Kid Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 17 Mulgrave Terrace, Dun Laoghaire, Co Dublin.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Defined contribution plans

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.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(120,014)	(123,449)
(Loss)/profit for the financial year	(4,529)	3,435
At the end of the financial year	<u>(124,543)</u>	<u>(120,014)</u>