

Company Number: 767041

**BMAC Training Solutions Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025**

# **BMAC Training Solutions Limited**

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## **BMAC Training Solutions Limited**

### **DIRECTOR AND OTHER INFORMATION**

**Director** Brian McCaffrey (Appointed 28 June 2024)

**Company Secretary** Yvonne Shaw (Appointed 28 June 2024)

**Company Number** 767041

**Registered Office and Business Address** 8 Fortfield  
Castlebar  
Mayo  
F23XD87  
Ireland

**Accountants** Icon Accounting  
Chartered Certified Accountants  
Columba House  
Airside  
Swords  
Dublin

**Bankers** Revolut  
2 Dublin Landings  
North Dock  
Dublin 1  
D01 V4A3  
Ireland

# BMAC Training Solutions Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	Jun 25 €
<b>Fixed Assets</b>		
Tangible assets	6	<u>8,750</u>
<b>Current Assets</b>		
Debtors	7	10,261
Cash at bank and in hand		<u>50,263</u>
		<u>60,524</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(60,424)</u>
<b>Net Current Assets</b>		<u>100</u>
<b>Total Assets less Current Liabilities</b>		<u><u>8,850</u></u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings	9	<u>8,750</u>
<b>Shareholders' Funds</b>		<u><u>8,850</u></u>

# **BMAC Training Solutions Limited**

## **BALANCE SHEET**

as at 30 June 2025

I as Director of BMAC Training Solutions 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) 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 micro companies' regime.

**Approved by the board on 19 November 2025 and signed on its behalf by:**

**Brian McCaffrey**  
Director

# **BMAC Training Solutions Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

### **1. General Information**

BMAC Training Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767041. The registered office of the company is 8 Fortfield, Castlebar, Mayo, F23XD87, Ireland which is also the principal place of business of the company. 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 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### **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.

#### **Accounting Convention**

The financial statements are prepared under the historical cost convention.

#### **Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### **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:

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.

#### **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 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.

## BMAC Training Solutions Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

### 3. Period of financial statements

The financial statements are for the 12 month 3 days period from 28 June 2024 (date of incorporation) to 30 June 2025.

<b>4.</b>	<b>Operating profit</b>	<b>Jun 25</b>
		<b>€</b>
	<b>Operating profit is stated after charging:</b>	
	Depreciation of tangible assets	<b>1,250</b>
		<u><u>          </u></u>

### 5. Employees

The average monthly number of employees, including director, during the financial period was 1, (Jun 24 - 0).

	<b>Jun 25</b>
	<b>Number</b>
Consultant	<b>1</b>
	<u><u>          </u></u>

### 6. Tangible assets

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 28 June 2024	-	-
Additions	10,000	10,000
	<u>          </u>	<u>          </u>
At 30 June 2025	10,000	10,000
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 28 June 2024	-	-
Charge for the financial period	1,250	1,250
	<u>          </u>	<u>          </u>
At 30 June 2025	1,250	1,250
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 30 June 2025	<b>8,750</b>	<b>8,750</b>
	<u><u>          </u></u>	<u><u>          </u></u>

<b>7.</b>	<b>Debtors</b>	<b>Jun 25</b>
		<b>€</b>
	Trade debtors	<b>10,161</b>
	Called up share capital not paid	<b>100</b>
		<u><u>          </u></u>
		<b>10,261</b>
		<u><u>          </u></u>

## BMAC Training Solutions Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

<b>8. Creditors</b>	<b>Jun 25</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Trade creditors	221
Taxation	16,543
Other creditors	33,684
Accruals	9,976
	<u>60,424</u>

<b>9. Profit and loss account</b>	<b>Jun 25</b>
	<b>€</b>
At 28 June 2024	-
Profit for the financial period	8,750
	<u>8,750</u>
At 30 June 2025	<u>8,750</u>

### 10. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

### 11. Post-Balance Sheet Events

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

### 12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 November 2025.