

BELLA AND BITSY LIMITED

**Unaudited Abridged Financial Statements
for the financial year ended 15 February 2026**

Company Registration Number 746774

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BELLA AND BITSY LIMITED

Names of Directors and Other Information

Company Registration No: 746774

Place of Registration: IRELAND

Legal Form of Company: Limited - Private Company Limited by Shares

Registered Office: 19 The Close, Sallins Park, Sallins, Co. Kildare, W91 VY06

Director(s): Fiona Meehan, Donal Meehan

Secretary: Donal Meehan

Auditor: Micro Company Exemption. Financial Statements Concerned Have Been Prepared In Accordance With The Micro Companies Regime

Bankers: Bank of Ireland, Naas, Ireland

BELLA AND BITSY LIMITED**BALANCE SHEET**

as at 15 Feb 2026

	Current Year 2026	Previous Year 2025
	€	€
Called up share capital not paid	100	100
Fixed Assets	0	0
	100	100
Current Assets	378.97	481
Prepayments and accrued income	0	0
Creditors: amounts falling due within one year	0	(60)
Net current assets / (liabilities)	379	421
Total Assets less current liabilities	479	521
Creditors: amounts falling due after more than one year	0	0
Provisions for liabilities	0	0
Accruals and deferred income	0	0
Net (liabilities)/assets	479	521
Capital and reserves	479	521

We, as directors of BELLA AND BITSY LIMITED, state that;

- (a) These financial statements have been prepared in accordance with the micro companies regime.
- (b) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014
- (c) The company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
- (d) The shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- (e) 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
- (f) The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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 of the Companies Act 2014 and the micro companies' regime.

On behalf of the board

FIONA MEEHAN

Director

Date: 04 APRIL 2026

DONAL MEEHAN

Director/Secretary

Date: 04 APRIL 2026

BELLA AND BITSY LIMITED**Explanatory Notes to the Abridged Financial Statements****1. General Information**

Bella and Bitsy Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is 19 The Close, Sallins Park, Sallins, Co. Kildare, W91 VY06.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with 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 for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applies the rules of the "micro companies regime" in accordance with section 280E of the Companies Act 2014 and FRS 105. The statutory 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, exclusive of trade discounts and value added tax. Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

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. Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest 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.

Appropriations and Profit and Loss account

	2026	2025
	€	€
Profit brought forward	421	0
Profit for the financial year	(42)	421
Profit carried forward	379	421