
BLD CONSULTING LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BLD CONSULTING LIMITED

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BLD CONSULTING LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible fixed assets	5	94,206	69,375
Financial assets	6	35	35
		<u>94,241</u>	<u>69,410</u>
Current assets			
Debtors: amounts falling due after more than one year	7	149,965	149,965
Debtors: amounts falling due within one year	7	41,454	16,936
Bank & cash balances		116,471	130,298
		<u>307,890</u>	<u>297,199</u>
Creditors: amounts falling due within one year	8	(44,870)	(40,331)
Net current assets		<u>263,020</u>	<u>256,868</u>
Total assets less current liabilities		<u>357,261</u>	<u>326,278</u>
Creditors: amounts falling due after more than one year	9	(48,610)	-
Net assets		<u>308,651</u>	<u>326,278</u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		308,551	326,178
Shareholders' funds		<u>308,651</u>	<u>326,278</u>

BLD CONSULTING LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025**

We, as directors of BLD Consulting Limited, state that:

(a) these financial statements have been prepared in accordance with the small 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 members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:

Lorna Donoghue

Director

Brian Donoghue

Director

Date: 10 February 2026

Date: 10 February 2026

The notes on pages 4 to 10 form part of these financial statements.

BLD CONSULTING LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 April 2024	100	326,178	326,278
Comprehensive income for the year			
Loss for the year	-	(17,627)	(17,627)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	(17,627)	(17,627)
Total transactions with owners	-	-	-
At 31 March 2025	100	308,551	308,651

The notes on pages 4 to 10 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 April 2023	100	275,811	275,911
Comprehensive income for the year			
Profit for the year	-	50,367	50,367
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	50,367	50,367
Total transactions with owners	-	-	-
At 31 March 2024	100	326,178	326,278

The notes on pages 4 to 10 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. General information

BLD Consulting is engaged in management consulting. The registered office and business address is Blackfort, Ashford, Co. Wicklow. The company is a limited liability company incorporated and tax resident in Ireland. The company's registered number is 581701.

The company's functional and presentational currency is Euros.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.3 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.5 Leased assets: the Company as lessee

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to profit or loss so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.6 Pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.7 Investment in associates

Associates are entities over which the group has significant influence but not control, generally accompanying a shareholding between 20% and 50% of the voting rights. Investments in associates are measured at historic cost less impairment.

The company is exempt from the disclosures required under section 14.15A FRS 102, on the basis that the company is exempt from preparing consolidated accounts.

2.8 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

BLD CONSULTING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Directors	2	<i>2</i>
	<u><u>2</u></u>	<u><u>2</u></u>

4. Directors' remuneration

	2025	<i>2024</i>
	€	<i>€</i>
Directors' emoluments	89,692	<i>89,179</i>
Directors' pension costs	60,000	<i>30,000</i>
	<u><u>149,692</u></u>	<u><u>119,179</u></u>

5. Tangible fixed assets

	Motor vehicles
	€
Cost or valuation	
At 1 April 2024	74,000
Additions	56,622
At 31 March 2025	<u><u>130,622</u></u>
Depreciation	
At 1 April 2024	4,625
Charge for the year on owned assets	31,791
At 31 March 2025	<u><u>36,416</u></u>
Net book value	
At 31 March 2025	<u><u>94,206</u></u>
<i>At 31 March 2024</i>	<u><u>69,375</u></u>

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Financial assets

	Investments in associates €
Cost or valuation	
At 1 April 2024	35
At 31 March 2025	35

7. Debtors

	2025 €	2024 €
Due after more than one year		
Loan to a related entity (note 11)	149,965	149,965
	149,965	149,965
Due within one year		
Trade debtors	10,250	10,250
Other debtors (note 11)	21,474	3,906
Prepayments	1,397	2,780
Accrued income	8,333	-
	41,454	16,936

BLD CONSULTING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Corporation tax	-	8,452
Taxation and social insurance	25,643	28,571
Obligations under finance lease and hire purchase contracts (note 10)	13,105	-
Accruals	6,122	3,308
	<u>44,870</u>	<u>40,331</u>
	<u><u>44,870</u></u>	<u><u>40,331</u></u>

9. Creditors: Amounts falling due after more than one year

	2025	2024
	€	€
Net obligations under finance leases and hire purchase contracts (note 10)	48,610	-
	<u>48,610</u>	<u>-</u>
	<u><u>48,610</u></u>	<u><u>-</u></u>

10. Hire purchase and finance leases

Hire purchase and finance lease agreements falling due as follows:

	2025	2024
	€	€
HP liabilities & finance leases within 1 year	13,105	-
HP liabilities & finance leases between 1-2 years	14,191	-
HP liabilities & finance leases between 2-5 years	34,419	-
	<u>61,715</u>	<u>-</u>
	<u><u>61,715</u></u>	<u><u>-</u></u>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Related party transactions

At the beginning of the year an amount of €3,906 was owed by a director, during the year the company advanced €11,429 on behalf of director. An amount of €15,335 was owed at the year end. This balance is unsecured, interest free and repayable on demand. This amount is included in other debtors.

At the beginning and end of the year the company was owed long term loan amounting €149,965 by an entity it exercises influence over. The balance is unsecured and interest free.

12. Post balance sheet events

There have been no significant events affecting the Company since the year end.