

BDM Financial & Accounting Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

BDM Financial & Accounting Limited
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BDM Financial & Accounting Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	384,929	552,121
Cash and cash equivalents		397,527	294,437
		<u>782,456</u>	<u>846,558</u>
Creditors: amounts falling due within one year	7	(4,998)	(33,614)
Net Current Assets		<u>777,458</u>	<u>812,944</u>
Total Assets less Current Liabilities		<u><u>777,458</u></u>	<u><u>812,944</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		777,358	812,844
Shareholders' Funds		<u><u>777,458</u></u>	<u><u>812,944</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of BDM Financial & Accounting 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 30/1/2026 and signed on its behalf by:



Anne Hill
 Director



Denise Larkin
 Director

BDM Financial & Accounting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

BDM Financial & Accounting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 488861. The registered office of the company is Church Avenue, Mullingar, Co Westmeath which is also the principal place of business of the company. The Company provides Audit, Accountancy, Taxation and associated services. 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 year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on a breakup basis. 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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

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

Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

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.

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.

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

BDM Financial & Accounting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Ordinary share capital

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

3.	Operating (loss)/profit	2025	2024
		€	€
	Operating (loss)/profit is stated after charging:		
	(Profit)/loss on disposal of property, plant and equipment	-	81
	Profit on disposal of intangible fixed assets	-	(31,063)
		<u> </u>	<u> </u>
4.	Interest payable and similar expenses	2025	2024
		€	€
	Interest	-	4,789
		<u> </u>	<u> </u>
5.	Employees		
	The average monthly number of employees, including directors, during the financial year was 2., (2024 - 2.		
		2025	2024
		Number	Number
	Accounting and administration	<u>2</u>	<u>2</u>
6.	Debtors	2025	2024
		€	€
	Trade debtors	356,997	530,273
	Directors' current accounts	27,401	21,317
	Prepayments	531	531
		<u>384,929</u>	<u>552,121</u>
7.	Creditors	2025	2024
	Amounts falling due within one year	€	€
	Taxation	1,521	1,527
	Accruals	3,477	32,087
		<u>4,998</u>	<u>33,614</u>
8.	Profit and loss account		
		2025	2024
		€	€
	At 1 May 2024	812,844	789,358
	(Loss)/profit for the financial year	(35,486)	23,486
	At 30 April 2025	<u>777,358</u>	<u>812,844</u>
9.	Capital commitments		

The company had no material capital commitments at the financial year-ended 30 April 2025.

BDM Financial & Accounting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Directors' remuneration	2025	2024
	€	€
Remuneration	<u>20,800</u>	<u>71,976</u>

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____.