

BUSINESS CONTROLS CONSULTING LTD
UNADUTIED ANNUAL FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025
Registration number:722588

BUSINESS CONTROLS CONSULTING LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

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BUSINESS CONTROLS CONSULTING LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

DIRECTOR

Kim Harrison

SECRETARY

Leslie Harrison

REGISTERED OFFICE

31 Chandlers Walk, Rushbrooke Links, Cobh, Co Cork

COMPANY REGISTRATION NUMBER 722588

BUSINESS CONTROLS CONSULTING LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	Notes	31 December 2025	31 December 2024
		€	€
CURRENT ASSETS			
Cash and cash equivalents	3	0	452
		<u>0</u>	<u>452</u>
CURRENT LIABILITIES			
Creditors: (Amounts falling due within one year)	5	0	50
		<u>0</u>	<u>50</u>
NET ASSETS		0	402
CAPITAL AND RESERVES		<u><u>0</u></u>	<u><u>402</u></u>
Called-up share capital	6	0	100
Retained Earnings		0	302
SHAREHOLDER'S FUNDS		<u>0</u>	<u>402</u>

BUSINESS CONTROLS CONSULTING LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

We the directors of Business Controls Consulting 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.

On behalf of the board



Kim Harrison

Date: 25/3/26

BUSINESS CONTROLS CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

Business Controls Consulting Limited ('the company') is a limited liability company incorporated in the Republic of Ireland with registered number 722588. The address of its registered office is 31 Chandlers Walk, Rushbrooke Links, Cobh, Co Cork.

2. SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Companies Act 2014.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within current liabilities in the statement of the financial position.

CREDITORS AND TRADE AND OTHER PAYABLES

Trade and other payables are measured at transaction price less discounts received.

TAXATION

Corporation tax is provided for on taxable profits at the current attributable rates. The Company takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes. The Company has adopted International Accounting Standard No. 12 "Income Taxes". Accordingly, deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date. Deferred tax is not recognised on permanent differences. Deferred tax assets are recognised to the extent that they are regarded as recoverable. They are regarded as recoverable to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable profits from which the future reversal of the underlying timing differences can be deducted.

BUSINESS CONTROLS CONSULTING LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025**

3. CASH AND CASH EQUIVALENTS

	31 December 2025	31 December 2024
	€	€
Cash on Euro deposit account with banks	0	452
	<u>0</u>	<u>452</u>

4. CREDITORS AND TRADE AND OTHER PAYABLES

	31 December 2025	31 December 2024
	€	€
Shareholders loans	0	50
Corporation Tax	0	0
	<u>0</u>	<u>50</u>

5. SHARE CAPITAL

	Ordinary Shares of €1 each €
Authorised:	
Value	1,000,000
Number	<u>1,000,000</u>
Allotted, called-up and fully paid:	
Value	100
Number	<u>100</u>

7. DIVIDEND DISTRIBUTION

There was no dividend paid out for the period ended 31 December 2025 to ordinary shareholders of the Company.