

Registered number:  
767035

**Abridged Financial Statement for the period ending 28 December 2025.  
BH CD Consult limited**

# Balance Sheet

	Notes	Period ended December 2025 €	Prior Period
Fixed assets		26,250	_____
		<u>0</u>	_____
Current assets		15,651	
Creditors: amounts falling due within one year		(17,039)	
<b>Net current liabilities</b>		<u>(1,388)</u>	
<b>Total assets less current liabilities</b>		24,862	
<b>Net (liabilities)/assets</b>		<u>24,862</u>	_____
<b>Capital and reserves</b>		<u>24,862</u>	_____

These financial statements have been prepared in accordance with the Micro Companies Regime as permitted by section 280D of the Companies Act 2014.

We, as Directors of the BH CD Consult Limited the “Company”, 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 section 358 is complied with;
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- d) the directors acknowledge the obligations of the company, 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 that financial year, and 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 of the companies act 2014 (as a micro company).

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

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Brendan Hanratty  
Director

Date:

Grainne O'Callaghan  
Director

Date:

Notes to the Financial Statements

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## **1. General information**

BH CD Consult Limited (the "Company") is a private company limited by shares, and incorporated in Ireland. Its registered office is

## **2. Basis of preparation of financial statements**

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 ("FRS 105"). 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 applied the rules of the 'micro companies regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are presented in Euro (€) and all amounts have being rounded to the nearest Euro.

## **3. Principal 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.

### **Intangible assets**

Intangible assets acquired separately from a business, such as patents, are capitalised at cost including any directly attributable cost of preparing the assets for their intended use. They are amortised using the straight-line basis over their useful lives, which in the case of patents, is 5 years.

### **Tangible assets**

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

### **Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful like, on a straight-line basis, as follows:

Fixtures and fittings	12.5% per annum
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Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

### **Turnover**

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services such as restoration and repair of furniture is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

### **Taxation**

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

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.

### **Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

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### Directors' transactions

The movement on the loan during the period was as follows:

	€
Advanced to company during the year	12,500
Amounts repaid	
Impairment provision	
Waived during the year	
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	12,500

### Profit and Loss Account

	<u>Dec</u>
	<u>2025 €</u>
Profit/(Loss) brought forward at the beginning of the financial year	0
(Loss)/Profit for the financial year	24,762
Dividends paid	
Dividends liable to be paid	
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<b>(Loss)/Profit carried forward at the end of the financial year</b>	<b>24,762</b>
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