

BLUETT & COMPANY LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2025

BLUETT & COMPANY LIMITED
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FOR THE YEAR ENDED 30 SEPTEMBER 2025

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BLUETT & COMPANY LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

These abridged financial statements have been extracted, pursuant to Section 353 of the Companies Act 2014, from the statutory financial statements prepared under Section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the Directors' Report and Financial Statements in accordance with Irish Law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "the Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgement and accounting estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

Sydney Bluett
SYDNEY BLUETT
DIRECTOR

Nancy Bluett
NANCY BLUETT
DIRECTOR

24 January 2026.

BLUETT & COMPANY LIMITED**ABRIDGED BALANCE SHEET AS AT 30 SEPTEMBER 2025**

	<u>30/9/2025</u>	<u>30/9/2024</u>
	€	€
Fixed Assets	-	-
	-----	-----
Current Assets	209	209
Creditors (Amounts falling due within one year)	50	50
	-----	-----
Net Current Assets	159	159
	-----	-----
Total Assets Less Current Liabilities	€159	€159
	=====	=====
Capital and Reserves	€159	€159
	=====	=====

We as Directors of Bluett & Company 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under Section 334(1) of the Companies Act 2014 in accordance with Section 334(2);
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 specific exemption contained in Section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors on 24 January 2026 and signed on behalf of the board by:

Sydney Bluett

SYDNEY BLUETT
DIRECTOR

Nancy Bluett

NANCY BLUETT
DIRECTOR

BLUETT & COMPANY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. GENERAL INFORMATION

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 79 Harold's Cross Road, Harold's Cross, Dublin 6w.

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.

(a) Basis of Preparation

The financial statements have been prepared on the going concern basis, under the historical cost basis and comply with the financial reporting standards of the Financial Reporting Council, including FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

(b) Turnover

Turnover comprises the value of sales, excluding Vat, to third parties.

(c) Debtors

Known bad debts are written off and specific provision is made against any debts considered to be doubtful of collection.

(d) Taxation

Corporation Tax payable is provided on taxable profits at current rates.

(e) Provisions and Contingencies

No general provisions or contingencies are included in the financial statements in accordance with Financial Reporting Standard 12 ("Provisions, Contingent Liabilities and Contingent Assets").

BLUETT & COMPANY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

3. MOVEMENT ON PROFIT AND LOSS RESERVES

	Year Ended <u>30/9/2025</u> €	Year Ended <u>30/9/2024</u> €
Opening Balance on Reserves	32	32
Profit for the financial year	-	-
	-----	-----
Closing Balance on Reserves	€32	€32
	=====	=====

4. DIRECTORS' TRANSACTIONS

During the financial year, the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	Year Ended <u>30/9/2025</u> €	Year Ended <u>30/9/2024</u> €
Opening Balance	50	50
Advances/(Withdrawals)	-	-
	-----	-----
Closing Balance	€50	€50
	=====	=====

Disclosure for each Director or other person is as follows:

Sydney Bluett

	Year Ended <u>30/9/2025</u> €	Year Ended <u>30/9/2024</u> €
Opening Balance	50	50
Advances/(Withdrawals)	-	-
	-----	-----
Closing Balance	€50	€50
	=====	=====