

**CRO NUMBER: 767021**

**BUTTERCUP CONSULTING LIMITED**  
**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**  
**PERIOD ENDED 31ST MARCH 2025**

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**BUTTERCUP CONSULTING LIMITED**

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**FOR THE PERIOD ENDED 31ST MARCH 2025**

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**BUTTERCUP CONSULTING LIMITED**

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**DIRECTORS AND OTHER INFORMATION**

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**DIRECTORS**

JAMES BERGIN  
ORLA BERGIN

**SECRETARY**

ORLA BERGIN

**REGISTERED OFFICE**

17 THE WEIR  
CASTLECOMER ROAD  
KILKENNY  
R95W6W3

**INDEPENDENT ACCOUNTANTS**

L.J. KIELY & CO  
ACCOUNTANTS & TAXATION ADVISERS  
3 THE SPA  
CLONMEL  
CO TIPPERARY

**BUSINESS ADDRESS**

17 THE WEIR  
CASTLECOMER ROAD  
KILKENNY  
R95W6W3

**REGISTERED NUMBER**

767021

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**BUTTERCUP CONSULTING LIMITED**

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**REPORT OF THE DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS****Directors' Responsibilities**

The directors are responsible for preparing the directors report and the statutory financial statements in accordance with applicable law and generally accepted accounting practise in Ireland, including the accounting standards issued by the Financial Reporting Council and published by the Institute of Incorporated Public Accountants in Ireland.

Irish company law requires the directors to prepare statutory financial statements for each financial period. As per Section 289 of the Companies Act 2014 the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss for the financial year and otherwise comply with the Act. In preparing those financial statements the directors are required to ensure that they give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with 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 in 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 and enable them to ensure that the statutory financial statements and the 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 and detection 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 the financial statements may differ from legislation in other jurisdictions.

**Directors' Declaration on the Unaudited Financial Statements**

In relation to the financial statements as set out on pages 7-22.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to L.J. Kiely & Co., the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st March 2025.

*On behalf of the board:-*

**DIRECTORS**

**JAMES BERGIN**

Date: 26th February 2026

**ORLA BERGIN**

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**BUTTERCUP CONSULTING LIMITED**

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

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	NOTES	€	€
<b>ASSETS EMPLOYED</b>			
Fixed Assets	8	-	-
<b>INTANGIBLE FIXED ASSETS</b>			
Goodwill		-	-
<b>CURRENT ASSETS</b>			
Stocks	10	-	-
Debtors & Prepayments	11	100	-
Cash at Bank & on Hand		-	-
		<u>100</u>	-
<b>CREDITORS: (Amounts falling due within one year)</b>	12	-	-
<b>NET CURRENT ASSETS</b>			<u>100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>100</u>
<b>CREDITORS: (Amounts falling due after more than one year)</b>	13	-	-
<b>Provisions for Liabilities &amp; Charges</b>	15	-	-
<b>NET ASSETS</b>			<u><u>100</u></u>
<b>CAPITAL AND RESERVES</b>			
Called Up Share Capital Presented as Equity	6	100	-
Profit and Loss Account		-	-
<b>EQUITY SHAREHOLDERS FUNDS</b>			<u><u>100</u></u>

We the directors of Buttercup Consulting Limited state that:

(a) the company is availing itself of the exemption (and the exemption shall be expressed to be "the exemption provided for the Chapter 15 of Part 6 of the Companies Act 2014"),

(b) the company is availing itself of the exemption on the grounds that s. 358 or 359, as appropriate, is complied with,

(c) no notice under ss. (1) of s.334 has, in accordance with ss. (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to

(i) keep adequate accounting records and prepare statutory 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 (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

(e) the company has relied on the specific exemption contained in s352 Companies Act 2014; 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 s353 Companies Act 2014.

The financial abridged statements were approved by the Board on 26th February 2026 and signed on its behalf by.

**DIRECTORS**

**JAMES BERGIN**

**ORLA BERGIN**

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## **BUTTERCUP CONSULTING LIMITED**

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### **NOTES TO THE FINANCIAL STATEMENTS**

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#### **1. ACCOUNTING POLICIES**

The significant accounting policies adopted by the Company are as follows :-

##### **BASIS OF ACCOUNTING - ACCOUNTING CONVENTION**

The statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). These financial statements have been prepared under FRS 102.

##### **FUNCTIONAL CURRENCY**

The functional currency of the financial statements is the Euro.

##### **TAXATION**

The charge for taxation is based on the profit for the year. Deferred tax is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Timing differences are temporary differences between profits as computed for tax purposes and profits as stated in the financial statements which arise between certain items of income and expenditure in the financial statements where dealt with in different years for tax purposes.

Deferred tax is measured at the tax rates that are expected to apply in years in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is not discounted.

##### **REVENUE RECOGNITION**

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the sale of goods is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion methods based on the actual service performed as a percentage of the total services to be provided.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied.

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably;
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

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## **BUTTERCUP CONSULTING LIMITED**

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### **NOTES TO THE FINANCIAL STATEMENTS**

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#### **TRADE PAYABLES**

Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **TANGIBLE FIXED ASSETS**

Tangible fixed assets are stated at cost less accumulated depreciation.

#### **DEPRECIATION**

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:-

Equipment	12.5% Straight Line on Cost
Fixtures & Fittings	12.5% Straight Line on Cost

Fully Depreciated fixed assets are retained in the cost and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related accumulated depreciation are removed from the financial statements and their net worth, less proceeds from disposal, is charged or credited to the income statement.

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account.

#### **TRADE RECEIVABLES**

Trade receivables are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is estimated when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### **SHARE CAPITAL**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **STOCKS**

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

#### **LEASED ASSETS**

Tangible fixed assets acquired under finance leases are included in the balance sheet at the equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

**BUTTERCUP CONSULTING LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. CALLED UP SHARE CAPITAL**

	2025
<b>AUTHORISED</b>	€
100,000 Ordinary Shares of €1 each	<u>100,000</u>

**ALLOTTED, ISSUED AND FULLY PAID**

	2025
100 Ordinary Shares Of €1 Each	<u>-</u>

**2. DIRECTORS REMUNERATION**

**Directors Remuneration**

	2025
Salary	€
Retirement Benefits	-
	-
	<u>-</u>

**3. STOCKS**

	2025
Stocks represent finished goods for resale	€
	-
	<u>-</u>

In the opinion of the Directors there are no material differences between the replacement cost of stock and the balance sheet amounts.

**4. DEBTORS & PREPAYMENTS**

	2025
Trade Debtors	€
Sundry Debtors & Prepayments	-
PAYE/PRSI	-
Corporation Tax	-
Directors Current Account	-
	100
	<u>100</u>

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**BUTTERCUP CONSULTING LIMITED**

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**NOTES TO THE ACCOUNTS**

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<b>5. CREDITORS (Amounts falling due within one year )</b>	<b>2025</b>
	<b>€</b>
Corporation Tax	-
Bank Loans & Overdrafts	-
Trade Creditors	-
PAYE/PRSI	-
Sundry Accruals	-
Subcontractors Tax	-
Obligations Under Hire Purchase Agreements	-
	<u>-</u>
	<u>-</u>

**RESERVATION OF TITLE**

Certain trade creditors purport to include reservation of ownership clauses in their condition of sale. Since the extent to which these creditors are effectively secured at any time depends on a number of conditions, the validity of some of which are not readily determinable, it is not possible to indicate how much of the amount stated above was effectively secured by reservation of title.

<b>6. CREDITORS (Amounts falling due after one year)</b>	<b>2025</b>
	<b>€</b>
	-
	<u>-</u>
	<u>-</u>

Amounts owed to directors are unsecured, interest free and repayable on demand.

<b>7. PROVISION FOR LIABILITIES &amp; CHARGES</b>	<b>2025</b>
	<b>€</b>
Deferred tax provision at the beginning of the year	-
Deferred tax (credited)/charged to profit & loss for the year	-
	<u>-</u>
Deferred tax provision at the end of the year	-
	<u>-</u>

**8. DETAILS OF BORROWINGS**

The bank loans and overdrafts included in note 5 above comprise:-

	<b>DUE</b>	<b>DUE</b>	<b>DUE</b>	<b>TOTAL</b>
	<b>ONE YEAR</b>	<b>2-5 YEARS</b>	<b>5 YEARS</b>	
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Repayable other than by instalments</b>				
Bank Overdraft	-	-	-	-
<b>Repayable by instalments</b>				
Term Loans	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**BUTTERCUP CONSULTING LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS**

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9. The directors and secretary interests in shares of the company during the financial year are as follows:-

	<b>SHARES</b>	<b>SHARE CLASS</b>
James Bergin	50	€1 ORDINARY SHARES
Orla Bergin	50	€1 ORDINARY SHARES

There were no changes in shareholdings between 31st March 2025 and the date of signing the financial statements.

**10. RELATED PARTY TRANSACTIONS**

During the year ended 31st March 2025 there were no related party transactions.

**11. RESERVES AND DIVIDENDS**

	<b>2025</b>
Retained Profit at beginning of Period	€
Profit for Period	-
Retained Profit at end of Period	-
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