

SEMPUR SURSUM CONSULTING LIMITED

Reports and unaudited financial statements

For the year ended 31 December 2025

Company Number: 538962 (Republic of Ireland)

SEMPUR SURSUM CONSULTING LIMITED

Statement of directors' responsibilities and declaration on unaudited financial Statements

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council. Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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 statutory 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 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.

Directors' declaration on unaudited financial statements


In relation to the financial statements as set out on pages 3 and 4:

- (a) 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.
- (b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 31 December 2025.

On behalf of the board



Michael Fitzpatrick - Director:
Date: 2/3/2026



Edel Collins - Director:
Date: 2/3/2026

SEMPUR SURSUM CONSULTING LIMITED

Balance Sheet as at 31 December 2025 (abridged)


	Notes	31/12/2025		31/12/2024	
		€	€	€	€
Fixed Assets					
Tangible assets			101		198
Current assets					
Debtors	2	16,194		15,776	
Cash at bank and in hand		<u>27,264</u>		<u>28,324</u>	
		43,458		44,100	
Creditors: amounts falling due within one year	3	<u>(149)</u>		<u>(10)</u>	
Net current Assets			<u>43,309</u>		<u>44,091</u>
Total assets less current liabilities			<u>43,410</u>		<u>44,289</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			<u>43,310</u>		<u>44,189</u>
			<u>43,410</u>		<u>44,289</u>

We, as Directors of Sempur Sursum Consulting 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334 (1) in accordance with s.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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company;
- (e) the company has relied on the specific exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefits of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 companies Act 2014.

On behalf of the board


 Michael Fitzpatrick - Director:
 Date: 2/3/2026


 Edel Collins - Director:
 Date: 2/3/2026

SEMPUR SURSUM CONSULTING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

1.1 Accounting Convention

The financial statements are prepared under the historical cost convention.

The company meets the size criteria for an audit exempt company as set out by the Companies Act 2014 and therefore, in accordance with FRS1 have availed of the exemption from preparing a Cash Flow Statement.

1.2 Turnover

Turnover represents amounts net of VAT and is recognised upon completion of work done and issue of invoice.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings, and equipment 15% Straight Line

1.4 Taxation

Corporation Tax is provided on taxable profits at current rates applying at the balance sheet date.

2. Debtors

	31/12/2025	31/12/2024
	€	€
Debtors	580	0
Lending Debtors	11,989	12,252
VAT	0	24
Corporation Tax	<u>3,625</u>	<u>3,500</u>
	<u>16,194</u>	<u>15,776</u>

3. Creditors: amounts falling due within one year

Trade Creditors & Accruals	11	10
VAT	<u>137</u>	<u>0</u>
	<u>149</u>	<u>10</u>

SEMPUR SURSUM CONSULTING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

4. Called up share capital	31/12/2025	31/12/2024
Authorised 100,000 Ordinary Shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid Ordinary Shares of €1.00 each	<u>100</u>	<u>100</u>

The Directors beneficial interest in the shares of the company were as stated below

	31/12/2025	31/12/2024
	€	€
Ordinary shares of €1.00 each		
Edel Collins	50	50
Michael Fitzpatrick	<u>50</u>	<u>50</u>
	<u>100</u>	<u>100</u>

5. Transactions with directors

No transactions with directors were identified during the period.

6. Approval of financial statements

The directors approved the financial statements on 2nd March 2026.