

AJ BUTTON CONSULTING LIMITED
Unaudited Abridged Financial Statements
for the financial year ended
30 April 2025

Company Number 560610

AJ BUTTON CONSULTING LIMITED
DIRECTORS AND OTHER INFORMATION

Directors	Alistair Button Jackie Brown
Company Secretary	Alistair Button
Company Number	560610
Registered Office	23 Saint Crispins Redford Park Greystones Co Wicklow
Accountants	Gráinne O'Neill Chartered Accountant 56 Meadow Mount Churchtown Dublin 16

AJ BUTTON CONSULTING LIMITED**ABRIDGED BALANCE SHEET**

as at 30 April 2025

	Notes	Apr 25 €	Apr 24 €
Fixed Assets			
Tangible Assets		-	-
Current Assets			
Debtors	6	11,582	26,905
Cash at bank and in hand		<u>1,114</u>	<u>3,162</u>
		12,696	30,067
Creditors: Amounts falling due within one year	7	<u>(21,697)</u>	<u>(31,099)</u>
Net Current (Liabilities		<u>(9,001)</u>	<u>(1,032)</u>
Net Liabilities		<u>(9,001)</u> =====	<u>(1,032)</u> =====
Capital and Reserves			
Called up share capital presented as equity		100	100
Profit & Loss Account	10	<u>(9,101)</u>	<u>(1,132)</u>
Shareholders' equity		<u>(9,001)</u> =====	<u>(1,032)</u> =====

These financial statements have been prepared in accordance with the Small Companies Regime.

We, as director of AJ Button Consulting Limited state that:

- (a) the company is availing itself of audit 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;
- (d) the directors acknowledge the company's obligations under 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 directors have relied on the specific exemption contained in Section 352 Companies Act 2014 on the grounds that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption;
- (f) these abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

Approved by the board of directors and signed on behalf by

Alistair Button, Director

Jackie Brown, Director

18 January 2026

AJ BUTTON CONSULTING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of AJ Button Consulting Limited for the financial year ended 30 April 2025.

AJ Button Consulting Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 560610). The Registered Office is 23 St Crispins, Redford Park, Greystones, Co Wicklow. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

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.

Statement of compliance

The financial statements of the company for the period ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by Section 280A of the Act, in respect of the financial year, and applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Tangible fixed 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.

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.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

AJ BUTTON CONSULTING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the 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. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. Non-monetary items measured at fair value are translated at the rate of exchange at the date when the fair value was determined. All foreign exchange differences are taken to the profit and loss account.

Financial Instruments

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Loans and borrowings

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

JUDGEMENTS

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

AJ BUTTON CONSULTING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

3. Profit on ordinary activities before taxation

Profit on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
<i>Depreciation and amounts written off fixed assets:</i>		
Depreciation of tangible fixed assets owned	-	-
<i>Total depreciation, amortisation and impairment in value of fixed assets</i>	<u>-</u>	<u>-</u>

4. Directors' remuneration and transactions

4a. Directors' remuneration

Included in staff costs are the following in respect of directors of the company:

	2025	2024
	€	€
Emoluments in respect of qualifying services	97,920	97,920
	=====	=====

5. Employee numbers

The average monthly number of persons employed by the company (including executive directors) during the financial year was 1 (2024 - 1).

6. Debtors

	2025	2024
	€	€
Debtors	11,582	26,905
	=====	=====

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	1,474	3,168
Bank loan	3,597	15,613
Other creditors including tax and social insurance	12,318	12,318
	<u>16,626</u>	<u>31,099</u>

8. Events after the end of the financial year

There have been no significant events affecting the company since the year end.

9. Guarantees and other financial commitments

The company had no material capital commitments at the year end 30 April 2025.

10. Appropriation of profit and loss account

	2025	2024
	€	€
(Loss)/Profit brought forward at the beginning of the financial year	(1,132)	9,475
(Loss) for the financial year	(7,969)	(10,607)
(Loss) carried forward at the end of the financial year	<u>(9,101)</u>	<u>(1,132)</u>