

**Company registration number: 585722**

**Patrick Butler Developments Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

# Patrick Butler Developments Limited

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Directors responsibilities statement	<b>2</b>
Accountants report	<b>3</b>
Balance sheet	<b>4</b>
Notes to the financial statements	<b>5</b>

## Patrick Butler Developments Limited

### Directors and other information

<b>Directors</b>	Patrick Butler Aidan Butler
<b>Secretary</b>	Patrick Butler
<b>Company number</b>	585722
<b>Registered office</b>	C/O FDC & Associates Lowergate Cashel Co. Tipperary
<b>Business address</b>	10 Main Street Cashel Co. Tipperary
<b>Accountants</b>	F.D.C.and Associates Ltd St. Michael's Street Tipperary Town
<b>Bankers</b>	AIB 66 Main Street Cashel Co. Tipperary
<b>Solicitors</b>	Philip J Egan 29 Liberty Square Thurles Co. Tipperary

## **Patrick Butler Developments Limited**

### **Directors responsibilities statement**

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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

**Patrick Butler Developments Limited**

**Report to the board of directors on the preparation of the  
unaudited statutory financial statements of Patrick Butler Developments Limited**

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Patrick Butler Developments Limited for the financial year ended 30 June 2025 which comprise the profit and loss account, balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of Patrick Butler Developments Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Patrick Butler Developments Limited and state those matters that we have agreed to state to the board of directors of Patrick Butler Developments Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Patrick Butler Developments Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Patrick Butler Developments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Patrick Butler Developments Limited. You consider that Patrick Butler Developments Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Patrick Butler Developments Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

F.D.C.and Associates Ltd  
Chartered Certified Accountants

St. Michael's Street  
Tipperary Town

Date: 24 February 2026

**Patrick Butler Developments Limited**

**Balance sheet  
As at 30 June 2025**

	<b>2025</b>	2024
	<b>€</b>	€
Current assets	84,171	85,520
Creditors: amounts falling due within one year	<u>(24,773)</u>	<u>(25,101)</u>
<b>Net current assets</b>	<u>59,398</u>	<u>60,419</u>
<b>Total assets less current liabilities</b>	59,398	60,419
Accruals and deferred income	(778)	(328)
<b>Net assets</b>	<u><u>58,620</u></u>	<u><u>60,091</u></u>
<b>Capital and reserves</b>	<u><u>58,620</u></u>	<u><u>60,091</u></u>

We, as directors of Patrick Butler Developments 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 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified 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 abridged financial statements were approved by the board of directors on 24 February 2026 and signed on behalf of the board by:

**Patrick Butler**  
Director

**Aidan Butler**  
Director

## Patrick Butler Developments Limited

### Notes to the abridged financial statements Financial year ended 30 June 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is C/O FDC & Associates, Lowergate, Cashel, Co. Tipperary.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

##### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	59,991	61,588
Loss for the financial year	(1,471)	(1,597)
<b>At the end of the financial year</b>	<u>58,520</u>	<u>59,991</u>