

Buggy Chiropractic Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Buggy Chiropractic Limited

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Buggy Chiropractic Limited
DIRECTOR AND OTHER INFORMATION

Director	Eimear Buggy
Company Number	748789
Business Address	Marine Point Belview Port Slieverue Kilkenny
Accountants	B & E Finance and Payroll Services Ltd Management Accountants Manor House Cork Road Waterford Ireland
Bankers	Bank of Ireland The Quay, Waterford Ireland

Buggy Chiropractic Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director have elected to prepare the financial statements in accordance with 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. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to B & E Finance and Payroll Services Ltd, (Management Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 September 2025."

Signed on behalf of the board

Eimear Buggy
Director

10 March 2026

Buggy Chiropractic Limited
MANAGEMENT ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Buggy Chiropractic Limited
for the financial year ended 30 September 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 September 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Buggy Chiropractic Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by The Chartered Institute of Management Accountants and have complied with the relevant ethical guidance laid down by The Chartered Institute of Management Accountants relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 September 2025 your duty to ensure that Buggy Chiropractic 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 profit of Buggy Chiropractic Limited. You consider that Buggy Chiropractic Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Buggy Chiropractic Limited. For this reason, we have not verified the adequacy, 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 abridged financial statements.

B & E FINANCE AND PAYROLL SERVICES LTD

Management Accountants
Manor House
Cork Road
Waterford
Ireland

10 March 2026

Buggy Chiropractic Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Property, plant and equipment	7	43,126	13,360
Current Assets			
Debtors	8	2,923	7,307
Cash at bank and in hand		38,277	41,755
		41,200	49,062
Creditors: amounts falling due within one year	9	(20,852)	(9,103)
Net Current Assets		20,348	39,959
Total Assets less Current Liabilities		63,474	53,319
Creditors: amounts falling due after more than one year	10	(24,032)	(25,086)
Net Assets		39,442	28,233
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		39,342	28,133
Shareholders' Funds		39,442	28,233

We as Director's of Buggy Chiropractic 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 10 March 2026 and signed on its behalf by:

Eimear Buggy
Director

Buggy Chiropractic Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	-	-	-
Profit for the financial year	-	28,133	28,133
At 30 September 2024	100	28,133	28,233
Profit for the financial year	-	11,209	11,209
At 30 September 2025	100	39,342	39,442

Buggy Chiropractic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Buggy Chiropractic Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 748789. The registered office of the company is. Chiropractor The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 September 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).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Buggy Chiropractic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	6,434	1,909
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,973	2,210
	<u> </u>	<u> </u>
5. Employees		
The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
	2025	2024
	Number	Number
Director	1	1
	<u> </u>	<u> </u>
6. Tax on profit	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%)	1,601	4,019
	<u> </u>	<u> </u>

Buggy Chiropractic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

7. Property, plant and equipment

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 October 2024	15,269	-	15,269
Additions	-	36,200	36,200
	<u>15,269</u>	<u>36,200</u>	<u>51,469</u>
At 30 September 2025	15,269	36,200	51,469
Depreciation			
At 1 October 2024	1,909	-	1,909
Charge for the financial year	1,909	4,525	6,434
	<u>3,818</u>	<u>4,525</u>	<u>8,343</u>
At 30 September 2025	3,818	4,525	8,343
Net book value			
At 30 September 2025	<u><u>11,451</u></u>	<u><u>31,675</u></u>	<u><u>43,126</u></u>
At 30 September 2024	<u><u>13,360</u></u>	<u><u>-</u></u>	<u><u>13,360</u></u>
8. Debtors		2025	2024
		€	€
Trade debtors		880	5,900
Prepayments		2,043	1,407
		<u>2,923</u>	<u>7,307</u>
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		10,146	1,424
Taxation		2,918	6,179
Director's current account (Note 13)		3,264	-
Other creditors		3,024	-
Accruals		1,500	1,500
		<u>20,852</u>	<u>9,103</u>
10. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Long Term Loan		<u>24,032</u>	<u>25,086</u>
Loans			
Repayable in one year or less, or on demand		10,146	1,424
Repayable between one and two years		5,640	5,640
Repayable between two and five years		8,460	8,460
Repayable in five years or more		9,932	10,986
		<u>34,178</u>	<u>26,510</u>

Buggy Chiropractic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

11. Profit and loss account

	2025 €	2024 €
At 1 October 2024	28,133	-
Profit for the financial year	11,209	28,133
	<u>39,342</u>	<u>28,133</u>
At 30 September 2025	<u>39,342</u>	<u>28,133</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

13. Director's remuneration and transactions

	2025 €	2024 €
Remuneration	48,752	43,590
Pension contributions	7,000	-
	<u>55,752</u>	<u>43,590</u>

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 March 2026.