

Company registration number: 535226

Cuttle Consulting Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Cuttle Consulting Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Balance sheet	3
Notes to the financial statements	4 - 6

Cuttle Consulting Limited

Directors and other information

Directors	Paul Cuttle Anne Cuttle
Secretary	Paul Cuttle
Company number	535226
Registered office	Sarlau Ardsallagh Woods Roscommon
Business address	Sarlau Ardsallagh Woods Roscommon
Accountant	Albert O'Connor Chartered Certified Accountants Srah Knockcroghery Roscommon
Bankers	Bank Of Ireland Roscommon

Cuttle Consulting 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.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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, enable them to ensure that the 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.

Cuttle Consulting Limited

Balance sheet As at 31 December 2025

	2025 €	2024 €
Fixed assets	1,915	2,798
Current assets	11,623	18,234
Creditors: amounts falling due within one year	(14,242)	(22,788)
Net current liabilities	<u>(2,619)</u>	<u>(4,554)</u>
Total assets less current liabilities	(704)	(1,756)
Accruals and deferred income	(1,900)	(1,900)
Net liabilities	<u><u>(2,604)</u></u>	<u><u>(3,656)</u></u>
Capital and reserves	<u><u>(2,604)</u></u>	<u><u>(3,656)</u></u>

We, as directors of Cuttle 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 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 as permitted by section 280D of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 22 January 2026 and signed on behalf of the board by:

Paul Cuttle
Director

Anne Cuttle
Director

Cuttle Consulting Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Sarlau, Ardsallagh Woods, Roscommon.

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 going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council ("FRS 105"). The company qualifies as a micro company for the period, as defined by section 280D of Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with section 280E of Companies Act 2014 and FRS 105.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 20%	straight line
Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Cuttle Consulting Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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.

Deferred Tax

Deferred Tax is not provided for

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(3,756)	(2,326)
Profit/(loss) for the financial year	1,052	(1,430)
At the end of the financial year	<u>(2,704)</u>	<u>(3,756)</u>

Cuttle Consulting Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	1,601	1,295
Advances made during the financial year	10,198	10,306
Amounts repaid during the financial year	(10,000)	(10,000)
At the end of the financial year	<u>1,799</u>	<u>1,601</u>

Disclosure for each director or other person is as follows:

Paul Cuttle

A loan was advanced to Paul Cuttle over a number of years. It is interest free, unsecured and repayable on demand. The balance is included in current assets.

	2025	2024
	€	€
At the start of the financial year	1,601	1,295
Advances made during the financial year	10,198	10,306
Amounts repaid during the financial year	(10,000)	(10,000)
At the end of the financial year	<u>1,799</u>	<u>1,601</u>

6. Dividend

No dividend was paid by the company during the year.