

Bóthar Nua Consulting Limited
Year ended 31 December 2025
CRO Number 745762

Bóthar Nua Consulting Limited

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Bóthar Nua Consulting Limited

Directors and other information

Directors Colette O'Shea

Secretary Peter O'Shea

Registered office 7 Tuscan Park
Baldoye
Dublin 13
D13 P2P0

Registered number 745762

Bóthar Nua Consulting Limited

Directors' report

The director presents the report and abridged financial statements for the year ended to 31 December 2025.

Principal activities and review of the business

The principal activity of the company is welding services.

The company is satisfied with the loss for the year given that trade has commenced slowly during the year.

Principal risks and uncertainties

The director has developed a range of strategies to address the risk of generating turnover faced by the company.

Results for the period and dividends

The results for the period are set out on page 5.

A dividend was not declared or paid in respect of the period end.

Political donations

The company did not make any political donation or incur any political expenditure during the period.

Directors and secretary and their interests

The director and secretary who held office during the period are listed on page 1.

<i>Ordinary shares</i> Name of director	2025 Number
C O'Shea	100

Going concern

The director has prepared the financial statements on the going concern basis as the director does not intend to liquidate the company or to cease its operations, and as they have concluded that the company's financial position means that this is realistic. The director has also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern year").

Events since the period end

There have been no other events subsequent to the period end, which would require adjustment to, or disclosure in the financial statements.

Bóthar Nua Consulting Limited

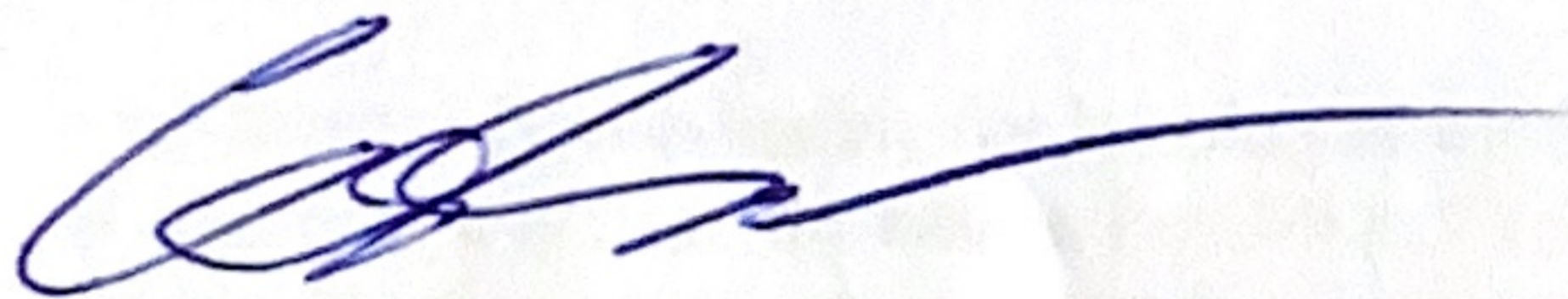
Directors' report *(continued)*

Accounting records

The director believes that they have complied with the requirement of Section 281 to 285 of the Companies Act 2014 with regard to maintaining adequate accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records are maintained at the company's registered office.

The company has availed of the small companies exemption contained in the Companies Act 2014 in regard to the requirements for exclusion of certain information in the Director's report.

On behalf of the board



C O'Shea
Director

22ND March 2026

Bóthar Nua Consulting Limited

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial period. Under that law, the directors 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 director is 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 FRS105. 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 director is 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 the directors to ensure that the financial statements comply with the Companies Act 2014. She has general responsibility for taking such steps as are reasonably open to her to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board



C O'Shea
Director

22nd March 2026

Bóthar Nua Consulting Limited

Balance sheet

as at 31 December 2025

		2025	2024
	Note	€	€
Creditors: amounts falling due			
within one year	3	(2,297)	(2,059)
		<hr/>	<hr/>
Total net assets		(2,297)	(2,059)
		<hr/>	<hr/>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(2,397)	(2,159)
		<hr/>	<hr/>
Shareholders' funds		(2,297)	(2,059)
		<hr/>	<hr/>

On behalf of the Board

I, as director of Bóthar Nua 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 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to 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 s.353 Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

C O'Shea
Director



Bóthar Nua Consulting Limited
Statement of changes in equity
for the year ended 31 December 2025

	Called up share capital €	Profit and loss account €	Total €
Balance at date of incorporation	100	-	100
Total comprehensive income for the period			
Loss for the period	-	(2,159)	(2,159)
Total comprehensive income for the period	<u>-</u>	<u>(2,159)</u>	<u>(2,159)</u>
Balance at 31 December 2024	<u>100</u>	<u>(2,159)</u>	<u>(2,059)</u>
Total comprehensive income for the year			
Loss for the year	-	(238)	(238)
Total comprehensive income for the period	<u>-</u>	<u>(238)</u>	<u>(238)</u>
Balance at 31 December 2025	<u>100</u>	<u>(2,397)</u>	<u>(2,297)</u>

Bóthar Nua Consulting Limited

Notes

for the year ended 31 December 2025

1 Accounting policies

Bóthar Nua Consulting Limited (registered number 745762) is a company incorporated, registered and domiciled in Ireland. The registered office address is 7 Tuscany Park, Baldoyle, Dublin 13, D13 V2P0.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all years presented in these financial statements.

The director considers there to be no significant judgement or estimates relating to these financial statements. The financial statements have been prepared in euro, which is the company's functional currency.

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

1.1 Measurement convention

The financial statements are prepared on the historical cost basis.

1.2 Revenue

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognised in profit or loss when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods. No revenue is recognised if there is significant continuing management involvement with the goods.

1.3 Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past years. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

1.3 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 105 to all its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to contractual provisions of the instrument.

Basic financial assets are initially measured at transaction price including costs and subsequently carried at amortised cost using the effective interest rate method. Where classified as receivable in one year, they are not amortised. Basic financial liabilities that are classified as debt, are initially recognised at transaction price. Financial liabilities classified as payable in one year are not amortised.

Bóthar Nua Consulting Limited

Notes

for the year ended 31 December 2025

2 Staff numbers and costs

The average number of persons employed by the company including directors during the period was 0.

	2025	2024
	€	€
Emoluments:		
- for services as directors	-	-
- for other services	-	-
	=====	=====

3 Creditors: amounts falling due within one year

	2025	2024
	€	€
Director's account	2,397	2,059
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	2,397	2,059
	=====	=====

4 Related party transactions.

The Company has claimed an exemption from disclosing related party transactions. The related party balances outstanding at the period end were as follows:

	2025	2024
	€	€
Director's account – C O'Shea	2,397	2,059
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5 Approval of financial statements

The directors approved the financial statements on _ March 2026.