

# Online Training & Subsidiary Holdings Limited

Company Number: 391175

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## Online Training & Subsidiary Holdings Limited

### Balance Sheet                      As At 30<sup>th</sup> September 2025

	2025		2024	
	€	€	€	€
<b>Fixed Assets</b>				
Tangible Assets				
<b>Current Assets</b>	<u>100</u>		<u>100</u>	
	100		100	
<b>Creditors: amounts falling due within one year</b>	nil		nil	
<b>Creditors: amounts falling Due after one year</b>				
<b>Net Current Assets:</b>		<u>100</u>		<u>100</u>
<b>Nett Assets</b>		100		100
<b>Capital and Reserves</b>				
Called up Share capital		100		100
<b>Shareholders' Funds</b>		<b>100</b>		<b>100</b>

I, as director of Online Training & Subsidiary Holdings Limited, state that:

- (a) the company is availing 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 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, and
- (d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:
  - i. 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 year, and
  - ii. otherwise comply with the provisions of this Act 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; 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.

Gerard Murphy

18<sup>th</sup> December 2025

## Online Training & Subsidiary Holdings Limited

Director

Notes to the abridged balance sheet For  
the Year ended 30<sup>th</sup> September '25

### **Statement of 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.

### **Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

### **Cash flow statement**

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash Flow Statements, it has not prepared a cash flow statement.

### **Turnover Policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

### **Taxation**

Taxation is calculated @ 12.5% on assessable profits.

### **Tangible fixed assets and depreciation**

#### **Depreciation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life.

#### **Stock**

Stock is valued at the lower of cost and net realisable value.

## Online Training & Subsidiary Holdings Limited

### **Directors' Loans**

There were no Director's loans, quasi-loans, credit transactions or guarantees in the period.

### **Employees**

The average number of employees (including Directors), each month, was 0 in the period.

The cost of wages and salaries including directors for the period was Nil.

### **Debtors**

There were no debtors at year end.

### **Creditors**

There were no creditors at year end.

### **Related Party Transactions**

There were no related party transactions or arrangements during the period.

### **Share Capital**

Authorised equity: 10,000,000 ordinary shares of €1 each.

Issued equity            100 ordinary shares of €1 each.

### **Extract from Directors Report**

Directors and their interest

The directors who served the company throughout the year were as follows:

	30/09/2025	30/09/2024
Mr Gerard Murphy	100	100