

Company Number: 292027

High Voltage Operational Training & Consultancy Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 August 2025

High Voltage Operational Training & Consultancy Limited

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High Voltage Operational Training & Consultancy Limited

DIRECTORS AND OTHER INFORMATION

Directors	Richard Mc Donnell Yvonne Mc Donnell
Company Secretary	Richard Mc Donnell
Company Number	292027
Registered Office	Coughlanstown Ballymore Eustace Co. Kildare
Business Address	Coughlanstown Ballymore Eustace Co. Kildare
Accountants	O'Donovan Keyes & Barrett Limited Chartered Accountants Evergreen House Congress Road Cork

High Voltage Operational Training & Consultancy Limited

BALANCE SHEET

as at 31 August 2025

	2025	2024
	€	€
Fixed Assets	4,211	4,411
Current assets	27,755	30,294
Prepayments and accrued income	5,062	5,062
Creditors: amounts falling due within one year	(8,137)	(11,491)
Net Current Assets	24,680	23,865
Total Assets less Current Liabilities	28,891	28,276
Accruals and deferred income	(18,253)	(17,332)
Net Assets	10,638	10,944
Capital and Reserves	10,638	10,944

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of High Voltage Operational Training & Consultancy 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 18 December 2025 and signed on its behalf by:

Richard Mc Donnell
Director

Yvonne Mc Donnell
Director

High Voltage Operational Training & Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

High Voltage Operational Training & Consultancy Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Coughlanstown, Ballymore Eustace, Co. Kildare. The financial statements have been presented in Euro (€) which is also the functional currency of the company. Its company registration number is 292027.

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's financial statements.

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.

The company qualifies as a micro company as defined by section 280D of the 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 the Companies Act 2014 and FRS 105.

Turnover

Turnover represents fees for consultancy and training services net of Value Added Tax.

Debtors

Known bad debts are written off and specific provision is made for any account, the collection of which is considered doubtful.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	25% Reducing Balance
Office equipment	-	25% Reducing Balance

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand.

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.

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.

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.

Share capital of the company

Ordinary share capital

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

High Voltage Operational Training & Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Profit brought forward	3,326	3,668
Loss for the financial year	(306)	(342)
Profit carried forward	3,020	3,326

4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 December 2025.