

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: Oscar Holly Design & Building Services Limited

Company Number: 759263

Financial Year: 6 March 2024 to 30 June 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Niall Garvey
Director



Natalie Charalambous
Secretary

30 January 2026

Oscar Holly Design & Building Services Limited

Abridged Unaudited Financial Statements

for the financial period from 6 March 2024 (date of incorporation) to 30 June 2025

Oscar Holly Design & Building Services Limited

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Oscar Holly Design & Building Services Limited
DIRECTOR AND OTHER INFORMATION

Director	Niall Garvey (Appointed 6 March 2024)
Company Secretary	Natalie Charalambous (Appointed 6 March 2024)
Company Number	759263
Registered Office and Business Address	Cyprusa House Blindwood Redcross Co. Wicklow
Accountants	R HENDY & CO BOOKKEEPING SERVICES ULC T/A R HENDY & CO Chartered Accountants CA House Croghan Industrial Estate Emoclew Road Arklow Co. Wicklow

Oscar Holly Design & Building Services Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 6 March 2024 (date of incorporation) to 30 June 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 period. Under that law, the director has 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 period end date and of the profit or loss of the company for the financial period 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 Statement of Financial Position, 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 R HENDY & CO BOOKKEEPING SERVICES ULC, (T/A R HENDY & CO Chartered 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 period from 6 March 2024 (date of incorporation) to 30 June 2025."

Signed on behalf of the board



Niall Garvey
Director

30 January 2026

Oscar Holly Design & Building Services Limited
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Oscar Holly Design & Building Services Limited
for the financial period from 6 March 2024 (date of incorporation) to 30 June 2025

In accordance with the engagement letter dated 23 January 2026 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 period from 6 March 2024 (date of incorporation) to 30 June 2025 as set out on pages 6 to 12 which comprise the Statement of Financial Position, 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.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at
<<https://www.charteredaccountants.ie/Professional-Standards/Home>>

This report is made solely to the director of Oscar Holly Design & Building Services 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 Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the period ended 30 June 2025 your duty to ensure that Oscar Holly Design & Building Services 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 Oscar Holly Design & Building Services Limited. You consider that Oscar Holly Design & Building Services Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Oscar Holly Design & Building Services 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.



R Eric Hendy
for and on behalf of
R HENDY & CO BOOKKEEPING SERVICES ULC
T/A R HENDY & CO Chartered Accountants
CA House
Croghan Industrial Estate
Emoclew Road
Arklow
Co. Wicklow

30 January 2026

Oscar Holly Design & Building Services Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	Jun 25 €
Fixed Assets		
Tangible assets	10	35,743
Current Assets		
Debtors	11	14,606
Cash and cash equivalents		23,759
		<u>38,365</u>
Creditors: amounts falling due within one year	12	<u>(30,424)</u>
Net Current Assets		<u>7,941</u>
Total Assets less Current Liabilities		<u>43,684</u>
Capital and Reserves		
Called up share capital presented as equity	14	100
Retained earnings		43,584
Equity attributable to owners of the company		<u>43,684</u>

I as Director of Oscar Holly Design & Building Services 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) I 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 financial period 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 30 January 2026 and signed on its behalf by:



Niall Garvey
Director

Oscar Holly Design & Building Services Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	43,584	43,584
Net proceeds of equity Ordinary share issue	100	-	100
At 30 June 2025	100	43,584	43,684

Oscar Holly Design & Building Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 March 2024 (date of incorporation) to 30 June 2025

1. General Information

Oscar Holly Design & Building Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 759263. The registered office of the company is Cyprusa House, Blindwood, Redcross, Co. Wicklow which is also the principal place of business of the company. The Principal activities of the company are classified as the provision of carpentry and construction services. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 June 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 period, 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 Statement of Cash Flows 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.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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	- 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.

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.

Taxation and deferred taxation

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

Oscar Holly Design & Building Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 March 2024 (date of incorporation) to 30 June 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 15 month 25 days period from 6 March 2024 (date of incorporation) to 30 June 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Turnover

The whole of the company's turnover is attributable to its market in Ireland and is derived from the principal activity of

6. Operating profit		Jun 25
		€

Operating profit is stated after charging:

Depreciation of tangible assets		6,621
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7. Interest payable and similar expenses		Jun 25
		€

Interest		154
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8. Employees

The average monthly number of employees, including director, during the financial period was 1.

		Jun 25
		Number
Directors		1

Oscar Holly Design & Building Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 March 2024 (date of incorporation) to 30 June 2025

9. Tax on profit

Jun 25
€

(a) Analysis of charge in the financial period

Current tax:

Corporation tax at 12.50% (Note 9 (b))

6,241

(b) Factors affecting tax charge for the financial period

The tax assessed for the financial period differs from the standard rate of corporation tax in Ireland (Jun 25 - 12.50%). The differences are explained below:

Jun 25
€

Profit taxable at 12.50%

49,825

Profit before tax
multiplied by the standard rate of corporation tax
in Ireland at 12.50%

6,228

Effects of:

Expenses not deductible for tax purposes

13

Total tax charge for the financial period (Note 9 (a))

6,241

10. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 6 March 2024	-	-	-
Additions	21,226	21,138	42,364
At 30 June 2025	<u>21,226</u>	<u>21,138</u>	<u>42,364</u>
Depreciation			
At 6 March 2024	-	-	-
Charge for the financial period	3,318	3,303	6,621
At 30 June 2025	<u>3,318</u>	<u>3,303</u>	<u>6,621</u>
Net book value			
At 30 June 2025	<u>17,908</u>	<u>17,835</u>	<u>35,743</u>

11. Debtors

Jun 25
€

Trade debtors

3,290

Taxation

10,673

Prepayments

643

14,606

Oscar Holly Design & Building Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 March 2024 (date of incorporation) to 30 June 2025

12. Creditors		Jun 25
Amounts falling due within one year		€
Trade creditors		3,325
Taxation		7,349
Director's current account (Note 17)		15,607
Other creditors		643
Accruals		3,500
		<u>30,424</u>

13. Taxation		Jun 25
		€
Debtors:		
Subcontractors tax		<u>10,673</u>
Creditors:		
VAT		300
Corporation tax		6,241
Subcontractors tax		808
		<u>7,349</u>

14. Share capital			Jun 25
			€
Description	Number of shares	Value of units	
Authorised			
Ordinary shares	100	€1.00 each	<u>100</u>
Allotted, called up and fully paid			
Ordinary shares	100	€1.00 each	<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

		Number Held
		At
		30/06/25
Name	Class of Shares	
Niall Garvey	Ordinary shares	<u>100</u>

15. Income Statement		Jun 25
		€
At 6 March 2024		-
Profit for the financial period		<u>43,584</u>
At 30 June 2025		<u>43,584</u>

16. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

Oscar Holly Design & Building Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 March 2024 (date of incorporation) to 30 June 2025

17. Director's transactions

The following amounts are repayable to the director:

Niall Garvey

Jun 25

€

15,607

18. Events After the End of the Reporting Period

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 30 January 2026.