

**Company registration number: 606787**

**Spier Consulting (Ireland) Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 May 2025**

# **Spier Consulting (Ireland) Limited**

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## **Spier Consulting (Ireland) Limited**

### **Directors and other information**

<b>Directors</b>	John RJ Wilks Christopher J Creissen
<b>Secretary</b>	John RJ Wilks
<b>Company number</b>	606787
<b>Registered office</b>	30 Upper Drumcondra Road Dublin 9
<b>Accountants</b>	Moran and Partners 30 Upper Drumcondra Road Drumcondra Dublin 9
<b>Bankers</b>	Allied Irish Bank 1 Adelaide Road Dublin 2

## **Spier Consulting (Ireland) 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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they 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 directors are 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 FRS 105. 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 directors are 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 them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors report that complies with the requirements of the Companies Act 2014.

On behalf of the board,



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John RJ Wilks  
Director



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Christopher J Creissen  
Director

26 January 2026

**Spier Consulting (Ireland) Limited**

**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of Spier Consulting (Ireland) Limited**

In accordance with the engagement letter dated 1 December 2018, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, 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 board of directors 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 the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 May 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

*Moran and Partners*

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Moran and Partners  
Chartered Certified Accountants

30 Upper Drumcondra Road  
Drumcondra  
Dublin 9

26 January 2026

## Spier Consulting (Ireland) Limited

### Balance sheet As at 31 May 2025

	2025		2024	
	€	€	€	€
Current assets	39,376		42,424	
Prepayments	1,122		414	
	<u>40,498</u>		<u>42,838</u>	
Creditors: amounts falling due within one year		(34,952)		(34,952)
<b>Net current assets</b>		<u>5,546</u>		<u>7,886</u>
<b>Total assets less current liabilities</b>		5,546		7,886
<b>Net assets</b>		<u>5,546</u>		<u>7,886</u>
<b>Capital and reserves</b>		<u>5,546</u>		<u>7,886</u>

We, as directors of Spier Consulting (Ireland) 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.

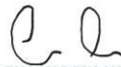
The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 26 January 2026 and signed on behalf of the board by:



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**John RJ Wilks**  
Director



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**Christopher J Creissen**  
Director

## Spier Consulting (Ireland) Limited

### Notes to the abridged financial statements Financial year ended 31 May 2025

#### 1. General information

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is 30 Upper Drumcondra Road, Dublin 9.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with the Companies Act, 2014 and 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 a going concern basis and in accordance with the historical cost basis.

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

##### Financial instruments

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	7,786	10,280
Loss for the financial year	(2,340)	(2,494)
<b>At the end of the financial year</b>	<u>5,446</u>	<u>7,786</u>

**Spier Consulting (Ireland) Limited**

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

**5. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Other debtors	34	33
Prepayments	1,122	414
	1,156	447

**6. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors and accruals	1,350	1,350
Other creditors	33,602	33,602
	34,952	34,952

**7. Share capital**

**Authorised share capital**

	<b>2025</b>		<b>2024</b>	
	Number	€	Number	€
Ordinary shares shares of € 1.00 each	1,000,000	1,000,000	1,000,000	1,000,000
	1,000,000	1,000,000	1,000,000	1,000,000

**Issued, called up and fully paid**

	<b>2025</b>		<b>2024</b>	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
Ordinary shares shares of € 1.00 each	100	100	100	100
	100	100	100	100

**-Related party transactions**

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Spier Consulting Limited	-	-	(33,602)	(33,602)
	-	-	(33,602)	(33,602)

Spier Consulting Limited is a UK registered company. John RJ Wilks and Christopher J Creissen are directors of Spier Consulting Limited.

**Spier Consulting (Ireland) Limited**

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

**9. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 26 January 2026.