

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

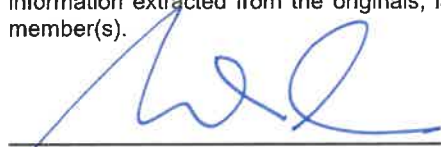
Company Name: QB International Consultants Ltd

Company Number: 263028

Financial Year: 1 October 2024 to 30 September 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).



Catherine McCann
Director

15 December 2025



Hugh McCann
Secretary

15 December 2025

Company Number: 263028

QB International Consultants Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

QB International Consultants Ltd
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QB International Consultants Ltd
DIRECTORS AND OTHER INFORMATION

Directors

Hugh McCann
Catherine McCann
Hugh R McCann

Company Secretary

Hugh McCann

Company Number

263028

Registered Office and Business Address

Myrtle Lodge Stud Farm
Ballyflanigan
Kilbride
Co Wicklow
Ireland

Accountants

Grant Reddy Fitzgerald Limited
Certified Public Accountants
E6 Calmount Business Park
Calmount Avenue
Dublin 12
D12 C9C2
Ireland

Bankers

AIB
40/41 Westmoreland Street
Dublin 2

QB International Consultants Ltd

BALANCE SHEET

as at 30 September 2025

	2025	2024
	€	€
Current assets	25,620	11,299
Creditors: amounts falling due within one year	(1,394)	(176)
Net Current Assets	24,226	11,123
Total Assets less Current Liabilities	24,226	11,123
Accruals and deferred income	(12,731)	(1,500)
Net Assets	11,495	9,623
Capital and Reserves	11,495	9,623

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 QB International Consultants Ltd, 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 359 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 15 December 2025 and signed on its behalf by:



Hugh McCann
Director



Catherine McCann
Director

QB International Consultants Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

QB International Consultants Ltd is a company limited by shares incorporated in Ireland. Myrtle Lodge Stud Farm, Ballyflanigan, Kilbride, Co Wicklow, Ireland is the registered office, which is also the principal place of business of the company. 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.

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 comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

QB International Consultants Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

3. Parent company

The company regards Performance Coaching & Training Europe Limited as its parent company.

Performance Coaching and Training Europe Limited owns 100% of QB International Consultants Limited and is a related party due to the common directorships of Hugh and Hugh R. MCann.

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 December 2025.