

Company Number: 269466

OHB Consulting Ltd.

Unaudited Abridged Financial Statements

For the year ended 30th June 2025

OHB Consulting Ltd.
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OHB Consulting Ltd.
DIRECTOR'S RESPONSIBILITIES STATEMENT

For the year ended 30th June 2025

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 year. Under the 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under Company Law, the director must not approve the financial statements unless he is satisfied that he gives a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year 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 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 standard;
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 and enable him to ensure that the financial statements and director's report comply with the Companies Act 2014. He 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.

Signed on behalf of the Board



Charlie O'Hurley
Director

DATE 30th March 2026

OHB Consulting Ltd.
BALANCE SHEET
as at 30th June 2025

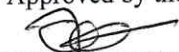
	<u>Notes</u>	<u>30/06/2025</u>		€	<u>30/06/2024</u>	
		€	€	€	€	
Fixed Assets						
Tangible Assets	5.		0			0
Current Assets						
Debtors & WIP	6.	20,093		21,015		
Cash in Bank		16,608		21,747		
		-----		-----		
		36,701		42,762		
Creditors: amounts falling due within one year	7.	(3,409)		(3,673)		
		-----		-----		
Net Current Assets			33,292			39,089
			-----			-----
Total Assets less Current Liabilities			33,292			39,089
			=====			=====
Capital and Reserves						
Called up Share Capital	8.		114,276			114,276
Shareholders Loans	9.		0			8,752
Profit & Loss account			(80,984)			(83,939)
			-----			-----
Equity Shareholders' Funds			33,292			39,089
			=====			=====

The financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I, as Director of OHB Consulting Ltd. state that:-

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- The company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- The shareholders of the company have not served a notice on the company under section 334 (1) in accordance with section 334 (2)
- I acknowledge the company's obligations under the Companies Act 2014, to keep adequate 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 to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- 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 Statement have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the Board on 30th March 2026 and Signed on its behalf by:-



Charlie O'Hurley
Director

OHB Consulting Ltd.**RECONCILIATION OF SHAREHOLDERS' FUNDS**As at 30th June 2025

	<u>Share Capital</u>	<u>Retained Earnings</u>	<u>Total</u>
	€	€	€
As at 30 th June 2023	114,276	(81,642)	32,634
	-----	-----	-----
Loss for Year 2024	0	(2,297)	(2,297)
	-----	-----	-----
As at 30 th June 2024	114,276	(83,939)	30,337
	-----	-----	-----
Profit for Year 2025	0	2,955	2,955
	-----	-----	-----
As at 30 th June 2025	<u>114,276</u>	<u>(80,984)</u>	<u>33,292</u>

OHB Consulting Ltd.
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
For the year ended 30th June 2025

1. GENERAL INFORMATION

OHB Consulting Ltd. is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is 28 Meadowvale Close, Raheen, Limerick. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. 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 year ended 30th June 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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.

Cash Flow Statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement 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 Fixed Assets and Depreciation

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

Fixtures, fittings and equipment - 33% 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.

OHB Consulting Ltd.
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - Contd
For the year ended 30th June 2025

Taxation and Deferred Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Balance Sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 12 month period from 1st July 2024 to 30th June 2025.

4. EMPLOYEES

The average monthly number of employees, including director, during the year was as follows:-

Directors	1
Employees	1

	2
	====

5. TANGIBLE FIXED ASSETS

	<u>Equipment</u>	<u>Total</u>
	€	€
Cost		
At 1 st July 2024	9,364	9,364
Additions	-	-
	-----	-----
As at 30 th June 2025	<u>9,364</u>	<u>9,364</u>
Depreciation		
At 1 st July 2024	9,364	9,364
Charge for Year	0	0
	-----	-----
As at 30 th June 2025	<u>9,364</u>	<u>9,364</u>
Net Book Value 30 th June 2025	<u>0</u>	<u>0</u>
Net Book Value 30 th June 2024	<u>0</u>	<u>0</u>

6. DEBTORS & WORK IN PROGRESS

	<u>2025</u>	<u>2024</u>
	€	€
Trade Debtors	6,310	13,317
Other Debtors	1,783	750
Director's Loan	7,000	0
Prepayments	0	1,948
	-----	-----
	15,093	16,015
WIP	5,000	5,000
	-----	-----
	<u>20,093</u>	<u>21,015</u>

OHB Consulting Ltd.
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - Contd
For the year ended 30th June 2025

7. **CREDITORS**

Amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	€	€
Trade Creditors	0	0
Taxation	3,409	3,673
Fees in Advance	0	0
	<u>3,409</u>	<u>3,673</u>

8. **SHARE CAPITAL**

The Issued share Capital consists of 90 Ordinary Shares of €1.274 each.

9. **POST BALANCE SHEET EVENTS**

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

10. **APPROVAL OF FINANCIAL STATEMENT**

The financial statements were approved and authorised for issue by the Board of Directors on 30th March 2026.