

Patrick O'Boyle Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Patrick O'Boyle Consulting Limited

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Patrick O'Boyle Consulting Limited
DIRECTOR AND OTHER INFORMATION

Director	Patrick O'Boyle
Company Secretary	Martina Boyle
Company Number	675058
Registered Office and Business Address	Apt 39, 125 Francis Street Dublin 8 Ireland
Accountants	Paul Haycock Accountants Certified Chartered Accountants Unit 4a Avonbeg Industrial Estate Long Mile Road Dublin 12 D12 C422 Ireland

Patrick O'Boyle Consulting Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 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 that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give 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 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 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

Patrick O'Boyle
Director

2 April 2026

Patrick O'Boyle Consulting Limited
CERTIFIED CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Patrick O'Boyle Consulting Limited
for the financial year ended 31 August 2025

In accordance with our engagement letter 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 year ended 31 August 2025 as set out on pages 7 to 10 which comprise the Statement of Total Recognised Gains and Losses, the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Patrick O'Boyle Consulting 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.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we 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 year ended 31 August 2025 your duty to ensure that Patrick O'Boyle Consulting 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 loss of Patrick O'Boyle Consulting Limited. You consider that Patrick O'Boyle Consulting Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Patrick O'Boyle Consulting 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.

PAUL HAYCOCK ACCOUNTANTS

Certified Chartered Accountants
Unit 4a Avonbeg Industrial Estate
Long Mile Road
Dublin 12
D12 C422
Ireland

2 April 2026

Patrick O'Boyle Consulting Limited

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

for the financial year ended 31 August 2025

	2025 €	2024 €
Loss after taxation	(2,016)	(2,669)
Total recognised losses for the financial year	<u>(2,016)</u>	<u>(2,669)</u>
Total recognised losses since last annual report	<u>(2,016)</u>	<u>(2,669)</u>

Note of historical cost profits and losses

The difference between the results as disclosed in the Profit and Loss Account and the result on an unmodified historical cost basis is not material.

Patrick O'Boyle Consulting Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	632	717
Cash at bank and in hand		1,453	2,769
		<u>2,085</u>	<u>3,486</u>
Creditors: amounts falling due within one year	5	<u>(7,754)</u>	<u>(7,139)</u>
Net Current Liabilities		<u>(5,669)</u>	<u>(3,653)</u>
Total Assets less Current Liabilities		<u>(5,669)</u>	<u>(3,653)</u>
Capital and Reserves			
Called up share capital presented as equity	7	100	100
Retained earnings	8	<u>(5,769)</u>	<u>(3,753)</u>
Shareholders' Deficit		<u>(5,669)</u>	<u>(3,653)</u>

I as Director of Patrick O'Boyle Consulting 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 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. 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 board on 2 April 2026 and signed on its behalf by:

Patrick O'Boyle
Director

Patrick O'Boyle Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Patrick O'Boyle Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 675058. The registered office of the company is Apt 39, 125 Francis Street, Dublin 8, Ireland 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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 financial 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 Profit and Loss Account.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

Patrick O'Boyle Consulting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

4. Debtors			2025	2024
			€	€
Trade debtors			425	425
Taxation			207	292
			<u>632</u>	<u>717</u>
5. Creditors			2025	2024
Amounts falling due within one year			€	€
Trade creditors			861	246
Director's current account			6,893	6,893
			<u>7,754</u>	<u>7,139</u>
6. Taxation			2025	2024
			€	€
Debtors:				
VAT			207	292
7. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid				
Ordinary	100	€1.00 each	<u>100</u>	<u>100</u>
The director's and the secretary's interests in the shares of the company are as follows:-				
			Number Held	
Name	Class of Shares		At	
			31/08/25	01/09/24
Patrick O'Boyle	Ordinary		<u>100</u>	<u>100</u>
8. Profit and loss account			2025	2024
			€	€
At 1 September 2024			(3,753)	(1,084)
Loss for the financial year			(2,016)	(2,669)
			<u>(5,769)</u>	<u>(3,753)</u>
9. Capital commitments				
The company had no material capital commitments at the financial year-ended 31 August 2025.				
10. Post-Balance Sheet Events				
There have been no significant events affecting the company since the financial year-end.				

Patrick O'Boyle Consulting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 2 April 2026.