

**Eiger IT Consult Limited**  
**Reports and Unaudited Financial Statements as at 31st December 2025**

Eiger IT Consult Limited

Abridged Accounts

At 31<sup>st</sup> December 2025

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## **Company Information**

***Company Registered Number:*** 413484

***Directors:*** Brendan O'Connor  
Hazel Thompson

***Secretary:*** Brendan O'Connor

***Registered Office:*** 89 Ballytore Road,  
Rathfarnham,  
Dublin 14

***Bankers:*** AIB Bank,  
Terenure Road East,  
Rathgar,  
Dublin 6

***Solicitors:*** Joe Clancy Solicitors,  
Main Street,  
Rathfarnham,  
Dublin 16

## **1. Statement of Directors' Responsibilities and Declaration on Unaudited Financial Statements**

### ***General Responsibilities***

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgement and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They are 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### ***Directors' Declaration on Unaudited Financial Statements***

In relation to the financial statements as set out on pages 5 to 6:

(a) the directors approve these financial statements and confirm that they are 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.

(b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 31<sup>st</sup> December 2025.

On behalf of the board:

**Brendan O'Connor**

**Hazel Thompson**

**Director**

**Director**

**Date**            19/01/2026

**Date**            19/01/2026

**Eiger IT Consult Limited**  
**Reports and Unaudited Financial Statements as at 31st December 2025**

**2. Balance Sheet as at 31st December 2025 (abridged)**

	Notes	Current Year		Previous Year	
		2025		2024	
		€	€	€	€
<b>Fixed Assets</b>	2		357		713
<b>Current Assets</b>					
Debtors	4	14,980		14,100	
Cash at bank and in hand		26,244		25,990	
		41,224		40,090	
<b>Creditors: amounts falling due within one year</b>	3	41,352		40,643	
<b>Net Current Assets (liabilities)</b>			- 128	- 553	
<b>Total Assets less Current Liabilities</b>			229	161	
<b>Creditors: amounts falling due after more than one year</b>			-	-	
<b>Net Assets</b>			229	161	
<b>Capital and Reserves</b>					
Ordinary share capital	7		100	100	
Retained profit			69	120	
Profit brought forward			60	- 59	
<b>Equity Shareholders Funds</b>			229	160	

We, as Directors of Eiger IT Consult 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

**Eiger IT Consult Limited**  
**Reports and Unaudited Financial Statements as at 31st December 2025**

On behalf of the board:

**Brendan O'Connor**

**Hazel Thompson**

**Director**

**Director**

**Date**            19/01/2026

**Date**            19/01/2026

### **3. Accounting Policies**

The significant accounting policies adopted in preparing these financial statements are as follows:

***Basis of Accounting***

The financial statements are prepared under the historical cost convention and in accordance with the applicable accounting standards. The financial statements are prepared in the form approved by the Minister for Enterprise, Trade and Employment with the consent of the Minister for Finance.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement as it is a small company.

***Turnover***

Represents the total invoice value, excluding VAT, of sales made during the financial period. The total turnover has been derived in Ireland from its principle activity.

***Tangible Fixed Assets and Depreciation***

The tangible fixed assets are stated at cost, less accumulated depreciation. Depreciation of tangible assets is provided on a straight-line basis at rates calculated to write off the cost of each asset, other than land, over its estimated useful life as follows:

Computer Equipment – 20% straight line

Digital equipment – 12.5% straight line

## 4. Notes to the Financial Statements

### 1. Directors Emoluments

	2025	2024
	€	€
Remuneration	84,000.00	85,850.00
Long term incentives scheme	-	-
Termination payments	-	-
Pension contributions	60,000.00	60,000.00
	144,000.00	145,850.00

### 2. Tangible Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation. Fixed assets were made up as follows:

	Digital Equipment	Computer Equipment	Total
	€	€	€
<b>Cost</b>			
Opening value as at 1st January 2025	-	6,071.51	6,071.51
Purchases	-	-	-
Cost as at 31st December 2025	-	6,071.51	6,071.51
<b>Depreciation</b>			
At 1st January 2025	-	5,358.01	5,358.01
Charge for this year	-	356.75	356.75
As at 31st December, 2025	-	5,714.76	5,714.76
<b>Net Book Values</b>			
At 31st December 2025	-	356.75	356.75
At 31st December 2024	-	713.50	713.50

### 3. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	-	-
Brendan O'Connor	34,500.00	34,500.00
Trustees of Brendan O'Connor Pension Fund	-	-
Other creditors	-	-
<b>Tax Creditors</b>		
Corporation tax	187.21	317.82
PAYE, USC & PRSI	6,664.49	5,825.00
VAT	-	-
<b>Total Creditors</b>	41,351.70	40,642.82

### 4. Debtors

	2025	2024
	€	€
Trade debtors	14,880.00	14,000.00
Revenue (PSWT)	-	-
Other debtors	100.00	100.00
Directors accounts	-	-
<b>Total Debtors</b>	14,980.00	14,100.00

**Eiger IT Consult Limited**  
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**5. Director's Transactions**

	Opening Balance	Advances	Repayments	Balance
	€	€	€	€
Brendan O'Connor	-	-	-	-
Hazel Thompson	-	-	-	-

**6. Called Up Share Capital**

	2025	2024
Authorised Ordinary Shares of €1 each	100	100
	100	100
Allotted, called up and fully paid equity Ordinary Shares of €1 each	100	100
	100	100

**7. Interest in Share Capital**

	2025	2024
Brendan O'Connor	100	100
Hazel Thompson	0	0

**Approval of Financial Statements**

The financial statements were approved by the board of Eiger IT Consult Ltd., on 19/01/2026 and signed on its behalf:

**Brendan O'Connor**

**Hazel Thompson**

**Director**

**Director**

**Date**                    19/01/2026

**Date**                    19/01/2026