

Registered number: 593284

PAUL RYAN MANAGMENT CONSULTANTS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

PAUL RYAN MANAGMENT CONSULTANTS LIMITED

COMPANY INFORMATION

Directors	Paul Ryan Sinead Ryan
Company secretary	Sinead Ryan
Registered number	593284
Registered office	8 The Way Johnstown Manor Johnstown Naas Co Kildare
Accountants	OSK Audit Limited East Point Plaza East Point Dublin 3
Bankers	Bank of Ireland 47/48 South Main Street Naas Co. Kildare

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PAUL RYAN MANAGMENT CONSULTANTS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	3	24,386	28,895
Financial assets		20,000	20,000
		44,386	48,895
Current assets			
Debtors: amounts falling due after more than one year	4	-	6,900
Debtors: amounts falling due within one year	4	382	26,761
Cash at bank and in hand	5	33,694	651
		34,076	34,312
Creditors: amounts falling due within one year	6	(15,326)	(4,492)
Net current assets		18,750	29,820
Total assets less current liabilities		63,136	78,715
Net assets		63,136	78,715
Capital and reserves			
Called up share capital presented as equity	7	100	100
Profit and loss account		63,036	78,615
Shareholders' funds		63,136	78,715

Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	78,615	69,942
Other movement in the profit and loss account	(15,579)	8,673
Profit and loss account carried forward at the end of the year	63,036	78,615

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

We, as directors of Paul Ryan Managment Consultants 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 members 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 state of the assets, liabilities and

PAUL RYAN MANAGMENT CONSULTANTS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2025**

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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Paul Ryan
Director

Sinead Ryan
Director

Date: 23 January 2026

The notes on pages 3 to 7 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

1.2 Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

1.3 Taxation

Tax is recognised in the Profit and loss account, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

1.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	10%
Office equipment	-	25%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies (continued)

1.5 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.7 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

1.8 Financial instruments

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

2. Taxation

	2025 €	2024 €
Corporation tax		
Current tax on profits for the year	-	4,367
	-	4,367
Total current tax	-	4,367
Deferred tax		
Total deferred tax	-	-
Tax on (loss)/profit	-	4,367

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Taxation (continued)

Factors affecting tax charge for the year

The tax assessed for the year is higher than (*2024 - higher than*) the standard rate of corporation tax in Ireland of 12.5% (*2024 - 12.5%*). The differences are explained below:

	2025	<i>2024</i>
	€	€
(Loss)/profit on ordinary activities before tax	(15,579)	<i>13,040</i>
(Loss)/profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (<i>2024 - 12.5%</i>)	(1,947)	<i>1,630</i>
Effects of:		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	793	<i>3,052</i>
Capital allowances for year in excess of depreciation	(307)	<i>(315)</i>
Unrelieved tax losses carried forward	1,461	<i>-</i>
Total tax charge for the year	-	<i>4,367</i>

Factors that may affect future tax charges

There were no factors that may affect future tax charges.

PAUL RYAN MANAGMENT CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

3. Tangible fixed assets

	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation			
At 1 January 2025	40,640	3,979	44,619
At 31 December 2025	<u>40,640</u>	<u>3,979</u>	<u>44,619</u>
Depreciation			
At 1 January 2025	12,492	3,232	15,724
Charge for the year on owned assets	4,064	445	4,509
At 31 December 2025	<u>16,556</u>	<u>3,677</u>	<u>20,233</u>
Net book value			
At 31 December 2025	<u>24,084</u>	<u>302</u>	<u>24,386</u>
<i>At 31 December 2024</i>	<u>28,148</u>	<u>747</u>	<u>28,895</u>

4. Debtors

	2025 €	2024 €
Due after more than one year		
Due from connected companies	-	6,900
	<u>-</u>	<u>6,900</u>
	<u>-</u>	<u>6,900</u>
Due within one year	2025 €	2024 €
Other debtors	382	26,761
	<u>382</u>	<u>26,761</u>
	<u>382</u>	<u>26,761</u>

PAUL RYAN MANAGMENT CONSULTANTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	33,694	651
	<u>33,694</u>	<u>651</u>

6. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	125	125
Corporation tax	-	4,367
Other creditors	15,201	-
	<u>15,326</u>	<u>4,492</u>

7. Share capital

	2025 €	2024 €
Authorised		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

8. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	78,615	69,942
Other movement in the profit and loss account	(15,579)	8,673
Profit and loss account carried forward at the end of the year	<u>63,036</u>	<u>78,615</u>

9. Approval of financial statements

The board of directors approved these financial statements for issue on 23 January 2026