

**ORTEC PV CONSULTANCY IRELAND LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

# ORTEC PV CONSULTANCY IRELAND LIMITED

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**ORTEC PV CONSULTANCY IRELAND LIMITED  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Declan Joseph O'Rourke Raymond O'Rourke (Appointed 26 August 2025)
<b>Company Secretary</b>	Declan Joseph O'Rourke
<b>Company Number</b>	644585
<b>Registered Office and Business Address</b>	5 Cuala Road Bray Co. Wicklow
<b>Accountants</b>	NKC Business & Taxation Consultants Limited Unit 9, 4075 Kingswood Road Citywest Business Campus Dublin 24
<b>Bankers</b>	Bank of Ireland Lower Baggot Street Dublin 1  Allied Irish Banks, p.l.c 1 Lower Baggot Street Dublin 2

# **ORTEC PV CONSULTANCY IRELAND LIMITED DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

The directors made the following statement in respect of the unaudited financial statements:

## **"General responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have 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 directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

## **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet and the related notes:

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.

The directors confirm that they have made available to NKC Business & Taxation Consultants Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

## **Signed on behalf of the board**

**Declan Joseph O'Rourke**  
Director

Date: 26/01/2026

**Raymond O'Rourke**  
Director

Date: 26/01/2026

**ORTEC PV CONSULTANCY IRELAND LIMITED**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	214	154
<b>Current Assets</b>			
Debtors	6	80,241	63,696
Cash and cash equivalents		216,887	164,579
		297,128	228,275
<b>Creditors: amounts falling due within one year</b>	7	(18,555)	(6,150)
<b>Net Current Assets</b>		278,573	222,125
<b>Total Assets less Current Liabilities</b>		278,787	222,279
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Statement of income and retained earnings	8	278,687	222,179
<b>Shareholders' Funds</b>		278,787	222,279

The financial statements have been prepared in accordance with the provisions 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.

We as Directors of Ortec PV Consultancy Ireland 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) 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. 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 small companies' regime.

**Approved by the board on 26/01/2026 and signed on its behalf by:**

**Declan Joseph O'Rourke**  
**Director**

**Raymond O'Rourke**  
**Director**

# ORTEC PV CONSULTANCY IRELAND LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

### FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

#### 1. GENERAL INFORMATION

Ortec PV Consultancy Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 644585. The registered office of the company is 5 Cuala Road, Bray, Co. Wicklow which is also the principal place of business of the company. The principle activity of the company is the provision of consultancy services to the Veterinary Pharmaceutical sector. 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 financial statements.

##### Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 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. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

##### Turnover

Turnover represents the total invoice value, excluding value added tax, of consultancy services provided.

##### Tangible assets and depreciation

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

Fixtures, fittings and equipment	-	33.33% Straight line
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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 recognised at the undiscounted amount of cash receivable less any impairment.

##### Trade and other creditors

Trade and other creditors are measured at invoice price, unless payment is deferred beyond normal business terms.

##### Taxation and deferred 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.

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.

##### Ordinary share capital

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

**ORTEC PV CONSULTANCY IRELAND LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

<b>3. OPERATING PROFIT</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>96</b>	77
	<u>          </u>	<u>          </u>
 <b>4. EMPLOYEES</b>		
The company has no employees and the directors did not receive any remuneration for their services to the company.		
 <b>5. TANGIBLE ASSETS</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 April 2024	588	588
Additions	156	156
	<u>          </u>	<u>          </u>
At 31 March 2025	744	744
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 April 2024	434	434
Charge for the financial year	96	96
	<u>          </u>	<u>          </u>
At 31 March 2025	530	530
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 March 2025	<b>214</b>	<b>214</b>
	<u>          </u>	<u>          </u>
At 31 March 2024	154	154
	<u>          </u>	<u>          </u>
 <b>6. DEBTORS</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>60,043</b>	63,308
Called up share capital not paid	<b>100</b>	100
Accrued income	<b>20,098</b>	288
	<u>          </u>	<u>          </u>
	<b>80,241</b>	63,696
	<u>          </u>	<u>          </u>
 <b>7. CREDITORS</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Taxation	<b>13,408</b>	620
Directors' current accounts (Note 10)	<b>2,256</b>	2,639
Accruals	<b>2,891</b>	2,891
	<u>          </u>	<u>          </u>
	<b>18,555</b>	6,150
	<u>          </u>	<u>          </u>
 <b>8. INCOME STATEMENT</b>		
	<b>2025</b>	2024
	€	€
At 1 April 2024	<b>222,179</b>	166,095
Profit for the financial year	<b>56,508</b>	56,084
	<u>          </u>	<u>          </u>
At 31 March 2025	<b>278,687</b>	222,179
	<u>          </u>	<u>          </u>

**ORTEC PV CONSULTANCY IRELAND LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

**9. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 March 2025.

**10. DIRECTORS' TRANSACTIONS**

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Declan Joseph O'Rourke	<b>2,256</b>	2,639

**11. CONTROLLING INTEREST**

The company is owned and controlled by Declan Joseph O'Rourke.

**12. POST-BALANCE SHEET EVENTS**

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

**13. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 26/01/2026.