
COB CONSULTANTS LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 APRIL 2025

COB CONSULTANTS LIMITED

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COB CONSULTANTS LIMITED

COMPANY INFORMATION

DIRECTORS

Clodagh O'Brien
George Kennington
Naoise Cosgrove

COMPANY SECRETARY

Clodagh O'Brien

REGISTERED NUMBER

542056

REGISTERED OFFICE

Crowe Ireland
5th Floor
40 Mespil Road
Dublin 4
D04 C2N4

COB CONSULTANTS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**


	2025 €	2024 €
Fixed assets	62,751	63,712
Current assets	116,604	54,724
Creditors: amounts falling due within one year	(84,288)	(62,601)
Net current assets/(liabilities)	32,316	(7,877)
Total assets less current liabilities	95,067	55,835
Net assets	95,067	55,835
Capital and reserves	95,067	55,835

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


We, as directors of COB 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 359 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 financial position of the company at the end of its financial period and of its profit or loss for such a period 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 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:

DocuSigned by:


Clodagh O'Brien
 Director
 Date: 18/3/2026

DocuSigned by:


George Kennington
 Director
 Date: 18/3/2026

COB CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2025**

1. GENERAL INFORMATION

The Financial Statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of COB Consultants Limited for the financial year ended 30 April 2025. COB Consultants Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 542056). The registered address is Crowe Ireland, 5th Floor, 40 Mespil Road, Dublin 4, D04 C2N4 which is also the principal place of business of the company.

The financial statements have been presented in the Euro currency.

2. ACCOUNTING POLICIES**2.1 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:

2.2 ASSOCIATES AND JOINT VENTURES

Unincorporated associates and joint ventures are accounted for using the gross equity method and equity method respectively. The company's share of the profits less losses of unincorporated associates and joint ventures are included in the profit and loss account. The company's interests in their net assets or liabilities are included as fixed asset investments in the balance sheet at an amount representing the company's share of the fair values of the net asset at acquisition plus the company's share of post acquisition retained profits or losses.

The amounts included in the financial statements in respect of the post acquisition profits of unincorporated associates and joint ventures are taken from their latest financial statements made up to the balance sheet date.

Investments in incorporated associates and joint ventures are shown in the balance sheet as financial fixed assets and are valued at cost less provisions for impairments in value.

2.3 VALUATION OF INVESTMENTS

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

2.4 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.

COB CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2025**

2. ACCOUNTING POLICIES (CONTINUED)

2.5 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.

2.6 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.

2.7 TAXATION

Tax is recognised in profit or loss 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 balance sheet date in the countries where the company operates and generates income.

3. SHARE CAPITAL

	2025	2024
	€	€
Authorised		
500,000 (2024 - 500,000) "A" ordinary shares of €1.00 each	500,000	<i>500,000</i>
500,000 (2024 - 500,000) "B" ordinary shares of €1.00 each	500,000	<i>500,000</i>
	<u>1,000,000</u>	<u><i>1,000,000</i></u>
 Allotted, called up and fully paid		
95 (2024 - 95) "A" ordinary shares of €1.00 each	95	<i>95</i>
5 (2024 - 5) "B" ordinary shares of €1.00 each	5	<i>5</i>
	<u>100</u>	<u><i>100</i></u>

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2025**

4. APPROPRIATION OF PROFIT & LOSS ACCOUNT

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the period	55,735	25,128
Other movement in the profit and loss account	39,232	30,607
Profit and loss account carried forward at the end of the period	94,967	55,735