

PM Consilium Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

PM Consilium Limited
DIRECTOR AND OTHER INFORMATION

Director	Philip Maher
Company Secretary	Siobhan O'Dea
Company Number	721793
Registered Office	Suite 21 Whitethorns Castletroy Limerick
Business Address	Drominboy Lower Lisnagry Co Limerick
Accountants	Donal Morrissey & Company Chartered Certified Accountants Suite 21 Whitethorns Castletroy Limerick
Bankers	Allied Irish Bank plc Castletroy Limerick

PM Consilium Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

1. General Information

PM Consilium Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721793. The registered office of the company is Suite 21 Whitethorns, Castletroy, Limerick, V94 XCD1, Ireland. The principal activity of the company is that of professional consultancy services. 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 30 September 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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.

Ordinary share capital

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