

**SF O'Brien Consulting Limited**

**Abridged Unaudited Financial Statements  
For the financial year ended 31 December 2025**

**Registered number 633594**

# SF O'BRIEN CONSULTING LIMITED

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## BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 €	2024 €
Financial Assets	3	50	50
Current Assets		<b>105,849</b>	80,276
Creditors: amounts falling due within one year	4	<b>(4,679)</b>	<b>(2,422)</b>
<b>Net current assets</b>		<b>101,170</b>	77,854
<b>Total assets less current liabilities</b>		<b>101,120</b>	77,904
Creditors: amounts falling due after more than one year	4	<b>5,534</b>	(5,753)
<b>Net assets</b>		<b>95,686</b>	72,151
Called up Share Capital presented as Equity		<b>100</b>	100
Profit and Loss Reserves		<b>95,586</b>	72,051
<b>Capital and Reserves</b>		<b>95,686</b>	72,151

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of SF O'Brien Consulting Limited, state that:

- (a) the company is availing itself of audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 f

## SF O'BRIEN CONSULTING LIMITED

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- (e) financial year and of its profit or loss for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- (f) In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

**Stephen O'Brien**  
*Director*

**Elaine O'Brien**  
*Director*

**18 February 2026**

# SF O'BRIEN CONSULTING LIMITED

## SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

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### 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 SF O'Brien Consulting Limited for the financial period ended 31 December 2025.

SF O'Brien Consulting 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 633594). The Registered Office is 11 Ardmore Hills, Ardmore Road, Mullingar, Co. Westmeath, N91 C7D4. The principal place of business of the company is Davitt House, Dominick Street, Commons, Mullingar, Co. Westmeath.

#### Currency

The financial statements have been presented in the Euro currency (€).

### 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's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 *The Financial Reporting Standard applicable to the Micro-entities Regime* issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

#### Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, an impairment loss is recognised.

#### Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

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## SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

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### **Taxation**

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

### **Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

### **Financial Instruments**

#### ***Ordinary Share Capital***

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

#### ***Cash and cash equivalents***

Cash consists of cash on hand and demand deposits.

#### ***Other financial assets***

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

#### ***Other financial liabilities***

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

### **3. Financial Assets**

	<b>2025</b>	<b>2024</b>
	€	€
Investments in Private Companies at cost	50	50

### **4. Directors' transactions**

#### ***Loans to directors***

There were no loans provided to directors.

# SF O'BRIEN CONSULTING LIMITED

## SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

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### 5. Creditors

#### ***Security given in respect of creditors***

The aggregate amount of debts included within creditors at the year-end in respect of which security has been given is nil (2024 – nil).

The company's bank borrowings of nil (2024 – nil), included within creditors, are secured by a fixed charge on the freehold land and buildings and a floating charge on the other assets of the company.

#### ***Reservation of title***

Trade creditors also include an amount of approximately nil (2024 – nil) in respect of goods for which ownership is not passed until payment is made.

#### ***Creditors relating to more than one balance sheet item***

The company has no obligations included under more than one balance sheet item.

### 6. Guarantees and other financial commitments

#### ***Capital commitments***

At the financial period ended 31 December 2025 the company had no financial commitments.

#### ***Finance leases and hire purchase contracts***

The company has not entered into contracts whose inception occurs after the financial period ended 31 December 2024.

#### ***Operating lease commitments***

The company has not entered into operating leases.

#### ***Retirement benefit commitments***

The company had no further commitments in respect of pension commitments at the end of the period (or the previous period), other than those included in the balance sheet.

No security has been given in respect of the above financial commitments, where relevant.

### 7. Contingent liability

There were no contingent liabilities at 31 December 2025.

# SF O'BRIEN CONSULTING LIMITED

## SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

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### 8. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit brought forward at the beginning of the financial period	72,051	86,110
Profit/(Loss) for the financial period	<u>23,535</u>	<u>(14,059)</u>
<b>Profit carried forward at the end of the financial period</b>	<u><u>95,586</u></u>	<u><u>72,051</u></u>