

Company Number: 472245

DH & S Consultancy Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

DH & S Consultancy Ltd

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Accountants' Report	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Notes to the Financial Statements	8 - 11

DH & S Consultancy Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Cora Doyle Ivan Hickey
Company Secretary	Cora Doyle
Company Number	472245
Registered Office and Business Address	Apartment 3 36 Lord Edward Street Limerick V94V8X4 Ireland
Accountants	Cuddihy & Company Certified Public Accountants Station Road Ennis Co. Clare Ireland

DH & S Consultancy Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 that 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 Statement of Financial Position, the Statement of Changes in Equity 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 Cuddihy & Company, (Certified Public Accountants), 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 30 June 2025."

Signed on behalf of the board

Ivan Hickey
Director

23 March 2026

Cora Doyle
Director

23 March 2026

DH & S Consultancy Ltd
CERTIFIED PUBLIC ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of DH & S Consultancy Ltd
for the financial year ended 30 June 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 6 to 11 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of DH & S Consultancy Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 June 2025 your duty to ensure that DH & S Consultancy Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of DH & S Consultancy Ltd. You consider that DH & S Consultancy Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of DH & S Consultancy Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

Eamon Cuddihy
for and on behalf of
CUDDIHY & COMPANY
Certified Public Accountants and Statutory Audit Firm
Station Road
Ennis
Co. Clare
Ireland

23 March 2026

DH & S Consultancy Ltd

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	132,341	161,643
Financial assets	7	695,395	695,395
Non-Current Assets		827,736	857,038
Current Assets			
Debtors	8	20,695	42,947
Cash and cash equivalents		37,357	37,783
		58,052	80,730
Creditors: amounts falling due within one year	9	(22,168)	(28,330)
Net Current Assets		35,884	52,400
Total Assets less Current Liabilities		863,620	909,438
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		863,520	909,338
Equity attributable to owners of the company		863,620	909,438

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 DH & S Consultancy Ltd, 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 23 March 2026 and signed on its behalf by:

Ivan Hickey
Director

Cora Doyle
Director

DH & S Consultancy Ltd
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	1,497,165	1,497,265
Loss for the financial year	-	(587,827)	(587,827)
At 30 June 2024	100	909,338	909,438
Loss for the financial year	-	(45,818)	(45,818)
At 30 June 2025	100	863,520	863,620

DH & S Consultancy Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

DH & S Consultancy Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 472245. The registered office of the company is Apartment 3, 36 Lord Edward Street, Limerick, V94V8X4, Ireland which is also the principal place of business of the company. Health and safety consultants. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 June 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 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" 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 comprises the invoice value of services supplied by the company, exclusive of discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

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.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

DH & S Consultancy Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position 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.

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of property, plant and equipment	66,170	3,558
	<u> </u>	<u> </u>
4. Income from investments	2025	2024
	€	€
Investment income	-	7,932
Profit on disposal of investments	-	78,404
	<u> </u>	<u> </u>
	<u> </u>	<u>86,336</u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 6).

	2025	2024
	Number	Number
Director	1	1
Health and Safety officer	-	5
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

DH & S Consultancy Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Property, plant and equipment

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 July 2024	149,428	35,647	185,075
Additions	-	36,868	36,868
At 30 June 2025	<u>149,428</u>	<u>72,515</u>	<u>221,943</u>
Depreciation			
At 1 July 2024	-	23,432	23,432
Charge for the financial year	-	66,170	66,170
At 30 June 2025	<u>-</u>	<u>89,602</u>	<u>89,602</u>
Net book value			
At 30 June 2025	<u>149,428</u>	<u>(17,087)</u>	<u>132,341</u>
At 30 June 2024	<u>149,428</u>	<u>12,215</u>	<u>161,643</u>

7. Financial fixed assets

	Listed investments €	Total €
Investments		
Cost		
At 30 June 2025	<u>695,395</u>	<u>695,395</u>
Net book value		
At 30 June 2025	<u>695,395</u>	<u>695,395</u>
At 30 June 2024	<u>695,395</u>	<u>695,395</u>

8. Debtors

	2025 €	2024 €
Trade debtors	18,964	41,581
Taxation	1,731	1,366
	<u>20,695</u>	<u>42,947</u>

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	53	571
Taxation	1,867	9,290
Directors' current accounts (Note 11)	16,833	5,921
Other creditors	-	3,454
Accruals	3,415	9,094
	<u>22,168</u>	<u>28,330</u>

DH & S Consultancy Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

10. Income Statement

	2025	2024
	€	€
At 1 July 2024	909,338	1,497,165
Loss for the financial year	(45,818)	(587,827)
At 30 June 2025	863,520	909,338

11. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	43,000	40,999
Pension contributions	22,722	800,143
	65,722	841,142

The following amounts are repayable to the directors:

	2025	2024
	€	€
Cora Doyle	16,833	5,921

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 March 2026.