

**O'Broin Consulting Limited**  
**Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

## **O'Broin Consulting Limited**

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## **O'Broin Consulting Limited DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Desmond O'Broin Claire O'Broin Kate O' Broin
<b>Company Secretary</b>	Claire O'Broin
<b>Company Number</b>	424981
<b>Registered Office and Business Address</b>	Hoban House Haddington Road Dublin 4
<b>Accountants</b>	RSM Ireland Block D, Iveagh Court Harcourt Road Dublin 2
<b>Bankers</b>	Bank of Ireland Ranelagh Dublin 6

**O'Broin Consulting Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited financial statements**  
**of O'Broin Consulting Limited**  
**for the financial year ended 30 September 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 financial statements of the company for the financial year ended 30 September 2025 as set out on pages 5 to 8 which comprise the Profit and Loss Account, the Balance Sheet and notes from the company's accounting records and from information and explanations you have given to us.

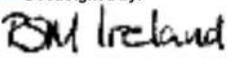
As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of O'Broin Consulting Limited, 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 Chartered Accountants Ireland and we compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors, and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 September 2025 your duty to ensure that O'Broin Consulting Limited 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 profit of O'Broin Consulting Limited. You consider that O'Broin Consulting Limited 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 financial statements of O'Broin Consulting Limited. 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 financial statements.

DocuSigned by:  


RSM IRELAND 468172467...

Accountants  
Block D, Iveagh Court  
Harcourt Road  
Dublin 2

Date: 08 April 2026

**O'Broin Consulting Limited**  
**PROFIT AND LOSS ACCOUNT**

for the financial year ended 30 September 2025

	2025 €	2024 €
Turnover	61,800	30,000
Staff costs	(48,552)	(29,374)
Value adjustments and other amounts written off assets	(707)	(457)
Other expenses	(10,708)	(7,517)
<b>Profit/(loss)</b>	<b>1,833</b>	<b>(7,348)</b>

**O'Broin Consulting Limited**  
**BALANCE SHEET**

as at 30 September 2025

	2025	2024
	€	€
Fixed Assets	<u>1,855</u>	<u>1,108</u>
Current assets	<u>17,752</u>	<u>9,225</u>
Prepayments and accrued income	172	141
Creditors: amounts falling due within one year	<u>(21,534)</u>	<u>(14,351)</u>
<b>Net Current Liabilities</b>	<b>(3,610)</b>	<b>(4,985)</b>
<b>Total Assets less Current Liabilities</b>	<b>(1,755)</b>	<b>(3,877)</b>
Accruals and deferred income	<u>(3,124)</u>	<u>(2,835)</u>
<b>Net Liabilities</b>	<b>(4,879)</b>	<b>(6,712)</b>
<b>Capital and Reserves</b>	<b>(4,879)</b>	<b>(6,712)</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of O'Broin Consulting 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.

02 April 2026

Approved by the Directors and authorised for issue on \_\_\_\_\_ and signed on its behalf by:

DocuSigned by:  
  
 Desmond O'Broin  
 Director

Signed by:  
  
 Claire O'Broin  
 Director

# O'Broin Consulting Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

O'Broin Consulting Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Hoban House, Haddington Road, Dublin 4 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The principal activity is property consultancy, property agents, project managers, management consultants, cost management advisors and generally as business advisors for all types of building and development projects.

### 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 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 as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Turnover

Turnover derives from consultancy fees charged to construction consultants during the year, together with accruals for work completed but not invoiced at the year end, and excludes value added tax.

#### 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	-	5 years
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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 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.

#### 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.

#### 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.

continued

## O'Broin Consulting Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

<b>3. Appropriation of Profit and Loss Account</b>	<b>2025</b>	2024
	€	€
(Loss)/Profit brought forward	<b>(6,812)</b>	536
Profit/(loss) for the financial year	<b>1,833</b>	(7,348)
<b>Loss carried forward</b>	<b>(4,979)</b>	(6,812)

## 4. Going concern

The directors have prepared cashflow forecasts for a period of 12 months from the date of approval of these financial statements (the forecast period). These indicate that the company will have sufficient funds to meet its liabilities as they fall due throughout the forecast period.

Management conclude that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and the Board have therefore determined it is appropriate to adopt the going concern basis in preparing the financial statements.

## 5. Controlling interest

The company is controlled by Desmond O'Broin.

## 6. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end which would have a material effect on the financial position as at 30 September 2025.

## 7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 02 April 2026.