

Registration number 747380

AMS Training and Consultancy Limited

Abridged accounts

for the year ended 31 December 2025

AMS Training and Consultancy Limited
Registration Number 747380
for the year ended 31 December 2025

10 Ridgewood Manor
Melitta Road
Kildare Town
Co Kildare

Overall Certification for Financial Statements Companies Act 2014

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Geraldine Arnott
Secretary

Rory Arnott
Director

Date :

AMS Training and Consultancy Limited

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AMS Training and Consultancy Limited

Company information

Directors	Rory Arnott Geraldine Arnott
Secretary	Rory Arnott
Company number	747380
Registered office	10 Ridgewood Manor Melitta Road Kildare Town Co Kildare R51 DT20
Accountants	O'Farrell & Co Chartered Accountants Castlemaine Court Dublin Road Athlone Co. Westmeath
Business address	10 Ridgewood Manor Melitta Road Kildare Town Co Kildare R51 DT20
Bankers	Revolut Bank UAB

AMS Training and Consultancy Limited

Abridged balance sheet as at 31 December 2025

	Notes	2025		2024	
		€	€	€	€
Current assets					
Cash at bank and in hand		194		186	
		<u>194</u>		<u>186</u>	
Creditors: amounts falling due within one year					
		(3,745)		(5,136)	
Net current liabilities			<u>(3,551)</u>		<u>(4,950)</u>
Deficiency of assets			<u>(3,551)</u>		<u>(4,950)</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			(3,651)		(5,050)
Reserves at end of year			<u>(3,551)</u>		<u>(4,950)</u>

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

We as Directors of AMS Training and Consultancy 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 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 obligation 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 the financial year and of its profit or loss for the financial year, and otherwise comply with the provisions of the Companies Acts 2014 relating to financial statements so far as they are applicable to the company.

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 small 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

Rory Arnott
Director
10/03/2026

Geraldine Arnott
Director

The notes on pages 2 to 4 form an integral part of these financial statements.

AMS Training and Consultancy Limited

Notes to the abridged financial statements for the year ended 31 December 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 AMS Training and Consultancy Limited for the financial period ended 31 December 2025.

AMS Training and Consultancy Limited is a limited company incorporated and registered in the Republic of Ireland (CRO number 747380). The Registered Office is 10 Ridgewood Manor, Co Kildare, Melitta Road, Kildare Town, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. Summary of significant Accounting policies

2.1. Basis of Accounting

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 modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

2.2. Income

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

AMS Training and Consultancy Limited

Notes to the abridged financial statements for the year ended 31 December 2025

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2.3. Deferred 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 calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2.4 Financial Instruments

Ordinary Share Capital

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

2.5. Judgements

The directors consider the accounting assumptions below to be its critical accounting judgement:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

3. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

Directors	-	2
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Employment costs

	2025	2024
	€	€
Wages and salaries	40,525	86,458

AMS Training and Consultancy Limited

**Notes to the abridged financial statements
for the year ended 31 December 2025**

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3.1. Directors and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	31/12/25	01/01/25
Ordinary shares		
Rory Arnott	50	50
Geraldine Arnott	50	50

4. Share capital	2025	2024
	€	€
Authorised		
99,980 Ordinary shares of €1.27 each	126,975	126,975
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
79 Ordinary shares of €1.27 each	100	100
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

5. Approval of financial statements

The financial statements were approved by the Board on 10 March 2026 and signed on its behalf by

Rory Arnott
Director

Geraldine Arnott
Director