

Company Number: 482753

**Ice Consulting Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Ice Consulting Limited

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**Ice Consulting Limited**  
**DIRECTORS AND OTHER INFORMATION**

|   |   |
|---|---|
| <b>Directors</b>                              | Colm O'Riordan<br>Jonathan Youens                                 |
| <b>Company Secretary</b>                      | Colm O'Riordan  |
| <b>Company Number</b>                         | 482753  |
| <b>Registered Office and Business Address</b> | 6-9 Trinity Street<br>Dublin 2                                    |
| <b>Accountants</b>                            | RSM Ireland<br>Block D, Iveagh Court<br>Harcourt Road<br>Dublin 2 |
| <b>Solicitors</b>                             | Byrne Wallace Shields LLP<br>88 Harcourt Street<br>Dublin 2       |

# Ice Consulting Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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.

### Signed on behalf of the board

**Colm O'Riordan**  
Director

**19 January 2026**

**Jonathan Youens**  
Director

**19 January 2026**

# Ice Consulting Limited

## BALANCE SHEET

as at 30 April 2025

|   | Notes | 2025<br>€        | 2024<br>€        |
|---|-------|------------------|------------------|
| <b>Current Assets</b>                                 |       |                  |                  |
| Debtors   | 4     | 100              | 100              |
| <b>Creditors: amounts falling due within one year</b> | 5     | <b>(217,242)</b> | <b>(213,827)</b> |
| <b>Net Current Liabilities</b>                        |       | <b>(217,142)</b> | <b>(213,727)</b> |
| <b>Total Assets less Current Liabilities</b>          |       | <b>(217,142)</b> | <b>(213,727)</b> |
| <b>Capital and Reserves</b>                           |       |                  |                  |
| Called up share capital presented as equity           |       | 100              | 100              |
| Retained earnings                                     |       | <b>(217,242)</b> | <b>(213,827)</b> |
| <b>Equity attributable to owners of the company</b>   |       | <b>(217,142)</b> | <b>(213,727)</b> |

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 Ice 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,

(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 19 January 2026 and signed on its behalf by:**

**Colm O'Riordan**  
Director

**Jonathan Youens**  
Director

**Ice Consulting Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

|                             | <b>Called up<br/>share<br/>capital<br/>€</b> | <b>Retained<br/>earnings<br/>€</b> | <b>Total<br/>€</b> |
|-----------------------------|--|------------------------------------|--------------------|
| <b>At 1 May 2023</b>        | 100  | (210,403)                          | (210,303)          |
| Loss for the financial year | -  | (3,424)                            | (3,424)            |
| <b>At 30 April 2024</b>     | 100  | (213,827)                          | (213,727)          |
| Loss for the financial year | -  | (3,415)                            | (3,415)            |
| <b>At 30 April 2025</b>     | <b>100</b>                                   | <b>(217,242)</b>                   | <b>(217,142)</b>   |

# Ice Consulting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Ice Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 482753. The registered office of the company is 6-9 Trinity Street, Dublin 2 which is also the principal place of business of the company. The principal activity of the company is that of business and management consultancy activities. 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 financial year ended 30 April 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. 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.

#### Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

#### 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.

#### 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 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 Balance Sheet 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.

# Ice Consulting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 3. Going concern

These financial statements have been prepared on the going concern basis which assumes the company will continue in operational existence for the foreseeable future. The company incurred a loss of €3,415 during the year ended 30 April 2025 (2024: €3,424).

The validity of the going concern basis is dependent on the continued financial support from its directors. The directors have confirmed that they will not be calling on its loan of €60,424 to be repaid for a period of 12 months from signing the financial statements. The directors have agreed to give financial support, to ensure that the company can continue to meet its liabilities as they fall due for a period of at least 12 months from the signing of these financial statements.

The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

On this basis the directors consider that it is appropriate to prepare the financial statements on the going concern basis.

|  |                         |                  |
|--|-------------------------|------------------|
| <b>4. Debtors</b>  | <b>2025</b>             | 2024             |
|  | €                       | €                |
| Other debtors  | <b>100</b>              | 100              |
|  | <u>100</u>              | <u>100</u>       |
| <b>5. Creditors</b>  | <b>2025</b>             | 2024             |
| <b>Amounts falling due within one year</b>   | <b>€</b>                | <b>€</b>         |
| Trade creditors  | <b>1,624</b>            | -                |
| Amounts owed to participating interests  | <b>12,343</b>           | 10,843           |
| Directors' current accounts (Note 8)   | <b>60,424</b>           | 58,878           |
| Other creditors  | <b>140,981</b>          | 140,981          |
| Accruals   | <b>1,870</b>            | 3,125            |
|  | <u><b>217,242</b></u>   | <u>213,827</u>   |
| <b>6. Income Statement</b>   | <b>2025</b>             | 2024             |
|  | €                       | €                |
| At 1 May 2024  | <b>(213,827)</b>        | (210,403)        |
| Loss for the financial year  | <b>(3,415)</b>          | (3,424)          |
| At 30 April 2025   | <u><b>(217,242)</b></u> | <u>(213,827)</u> |
| <b>7. Capital commitments</b>  |                         |                  |
| The company had no material capital commitments at the financial year-ended 30 April 2025. |                         |                  |
| <b>8. Directors' transactions</b>  |                         |                  |
| The following amounts are repayable to the directors:                                      |                         |                  |
|  | <b>2025</b>             | 2024             |
|  | €                       | €                |
| Colm O'Riordan   | <b>60,424</b>           | 58,878           |
|  | <u>60,424</u>           | <u>58,878</u>    |

The director loan is unsecured, interest free and repayable upon demand.

# Ice Consulting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 9. Related party transactions

Ice Collaboration Limited owns 32% of the share capital in Ice Consulting Limited. Colm O'Riordan is a director of Ice Collaboration Limited and owns 100% of the shares of Ice Collaboration Limited. Ice Collaboration Limited paid for expenses to the value of €1,500 on behalf of Ice Consulting Limited. As at 30 April 2025, Ice Consulting Limited owes Ice Collaboration Limited €12,343 (2024:€10,843).

This loan is interest free, unsecured and repayable on demand.

### 10. Controlling interest

The directors have determined that Colm O' Riordan is the ultimate controlling party of the Company.

### 11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

### 12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 January 2026.