

Company Number: 611936

**TORI Consulting Ireland Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# TORI Consulting Ireland Limited

## CONTENTS

	<b>Page</b>
Director and Other Information	3
Balance Sheet	4
Notes to the Financial Statements	5 - 6

**TORI Consulting Ireland Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Martin Harvey
<b>Company Secretary</b>	Emma Eckersley (Appointed 1 October 2025) Graham Lancaster (Resigned 1 October 2025)
<b>Company Number</b>	611936
<b>Registered Office and Business Address</b>	C/O CLS Enterprise House O'Brien Road Carlow Ireland
<b>Accountants</b>	MC2 Accountants Limited Chartered Accountants Penrose Wharf Penrose Quay Cork Ireland

# TORI Consulting Ireland Limited

## BALANCE SHEET

as at 31 March 2025

	2025	2024
	€	€
Creditors: amounts falling due within one year	9,504	9,503
<b>Net Current Assets</b>	<b>9,504</b>	<b>9,503</b>
<b>Total Assets less Current Liabilities</b>	<b>9,504</b>	<b>9,503</b>
<b>Net Assets</b>	<b>9,504</b>	<b>9,503</b>
<b>Capital and Reserves</b>	<b>9,504</b>	<b>9,503</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".

I as Director of TORI Consulting Ireland 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 359 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) I 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 (as a micro company). 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 micro companies' regime.

**Approved by the Director and authorised for issue on 22 October 2025 :**

*Martin Harvey*

**Martin Harvey**  
**Director**

# TORI Consulting Ireland Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

TORI Consulting Ireland Limited is a company limited by shares incorporated in the Republic of Ireland and its company registration number is 611936. The registered office of the company is C/O CLS, Enterprise House, O'Brien Road, Carlow.

### 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.

#### Currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

#### Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

#### Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

#### Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

##### (i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

##### (ii) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

# TORI Consulting Ireland Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

### Share capital of the company

#### Ordinary share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

<b>3. Appropriation of Profit and Loss Account</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit brought forward	<b>9,403</b>	9,403
Profit for the financial year	<b>1</b>	-
<b>Profit carried forward</b>	<b><u>9,404</u></b>	<b><u>9,403</u></b>

### 4. Parent company

The company regards TORI Limited as its parent company.

### 5. Post-Balance Sheet Events

There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements.

### 6. Capital Commitments

There were no capital commitments at the year ended 31 March 2025.

### 7. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 22 October 2025.