

Company Number: 483728

Marbur Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Marbur Consulting Limited
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Marbur Consulting Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	-	1,337
Current Assets			
Debtors	7	2,406	2,034
Cash and cash equivalents		1,674	3,392
		<u>4,080</u>	<u>5,426</u>
Creditors: amounts falling due within one year	8	(8,752)	(57,042)
Net Current Liabilities		(4,672)	(51,616)
Total Assets less Current Liabilities		(4,672)	(50,279)
Creditors:			
amounts falling due after more than one year	9	(41,594)	-
Net Liabilities		(46,266)	(50,279)
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings		(46,268)	(50,281)
Equity attributable to owners of the company		(46,266)	(50,279)

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 Marbur 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 9 April 2026 and signed on its behalf by:

A.M. Burke
Director

N.A. McHugh
Director

Marbur Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Marbur Consulting Limited is a company limited by shares incorporated in Ireland. 19 Herbert Street, Dublin 2, D02 F343, Ireland is the registered office, which is also the principal place of business of the company. . The principal activity of the company is the design and production of journals for sale and the provision of coaching courses and services. 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 31 December 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 goods supplied by the company, exclusive of trade discounts and 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	-	15% Straight line
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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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Going concern

The company at the financial year end had total liabilities exceeding total assets. The directors will continue to support the company to enable it to trade and expect the company to continue in business for the forthcoming year. The directors are confident the company will improve its trading results and are of the opinion that the financial statements should be prepared on a going concern basis.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>1,337</u>	<u>1,337</u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 1. (2020 -1).

	2025	2024
	Number	Number
Management	<u>1</u>	<u>1</u>

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	<u>2,674</u>	<u>2,674</u>
At 31 December 2025	<u>2,674</u>	<u>2,674</u>
Depreciation		
At 1 January 2025	1,337	1,337
Charge for the financial year	<u>1,337</u>	<u>1,337</u>
At 31 December 2025	<u>2,674</u>	<u>2,674</u>
Net book value		
At 31 December 2025	<u>-</u>	<u>-</u>
At 31 December 2024	<u>1,337</u>	<u>1,337</u>

7. Debtors	2025	2024
	€	€
Trade debtors	-	923
Taxation	<u>2,406</u>	<u>1,111</u>
	<u>2,406</u>	<u>2,034</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to connected parties (Note 12)	6,000	1,000
Taxation	1,991	1,968
Directors' current accounts (Note 11)	-	53,312
Accruals	761	762
	<u>8,752</u>	<u>57,042</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Directors' loan accounts (Note 11)	41,594	-
	<u>41,594</u>	<u>-</u>
10. Income Statement	2025	2024
	€	€
At 1 January 2025	(50,281)	(59,630)
Profit for the financial year	4,013	9,349
	<u>(46,268)</u>	<u>(50,281)</u>
11. Directors' transactions		
The following amounts are repayable to the directors:		
	2025	2024
	€	€
A.M. Burke	41,594	53,312
	<u>41,594</u>	<u>53,312</u>
12. Related party transactions		
The following amounts are due to other connected parties:		
	2025	2024
	€	€
	6,000	1,000
	<u>6,000</u>	<u>1,000</u>
13. Controlling interest		
The ultimate controlling interest is held by AM Burke.		
14. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
15. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 9 April 2026.		