

Olga Hammersley Limited
Abridged Unaudited Financial Statements
for the financial period ended 30 April 2025

Company Number: 718037

Olga Hammersley Limited
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Olga Hammersley Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that she is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that she has made available all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the financial period ended 30 April 2025."

Signed on behalf of the board

Olga Hammersley
Director

8 December 2025

Olga Hammersley Limited

BALANCE SHEET

as at 30 April 2025

| | Notes | Apr 25 € | Mar 24 € |
|---|-------|-------------|-------------|
| Fixed Assets | | | |
| Tangible assets | | 234 | - |
| Current Assets | | | |
| Debtors | | 18,443 | 4,746 |
| Cash and cash equivalents | | 8,589 | 1,689 |
| | | 27,032 | 6,435 |
| Creditors: amounts falling due within one year | 5 | (23,443) | (6,724) |
| Net Current Assets/(Liabilities) | | 3,589 | (289) |
| Total Assets less Current Liabilities | | 3,823 | (289) |
| Capital and Reserves | | | |
| Called up share capital presented as equity | 7 | 100 | 100 |
| Retained earnings | | 3,723 | (389) |
| Equity attributable to owners of the company | | 3,823 | (289) |

I as Director of Olga Hammersley 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) 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 period and of its profit or loss for such a financial period 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.

Approved by the board on 8 December 2025 and signed on its behalf by:

Olga Hammersley
Director

Olga Hammersley Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

| | Called up share capital € | Retained earnings € | Total € |
|---------------------------------|--|------------------------------------|--------------------|
| At 1 April 2023 | 100 | 4,603 | 4,703 |
| Loss for the financial period | - | (4,992) | (4,992) |
| At 31 March 2024 | 100 | (389) | (289) |
| Profit for the financial period | - | 4,112 | 4,112 |
| At 30 April 2025 | 100 | 3,723 | 3,823 |

Olga Hammersley Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

1. General Information

Olga Hammersley Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 718037. The registered office of the company is 40 Gartan Drive, Swords, Dublin, K67 W250, Ireland. Provision of business advisory 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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" issued by the Financial Reporting Council.

Turnover

Turnover comprises the invoice value of services 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 |
|----------------------------------|---|-------------------|

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.

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 period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

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.

Olga Hammersley Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

3. Period of financial statements

The financial statements are for the 13 month period ended 30 April 2025.
The comparative figures relate to the 12 month period ended 31 March 2024.

| | | | |
|--|-------------------------|-----------------------|---------------|
| 4. Operating profit/(loss) | | Apr 25 | Mar 24 |
| | | € | € |
| Operating profit/(loss) is stated after charging: | | | |
| Depreciation of tangible assets | | 62 | - |
| | | <u>62</u> | <u>-</u> |
| 5. Creditors | | Apr 25 | Mar 24 |
| | | € | € |
| Included in creditors: | | | |
| Amounts falling due within one year | | | |
| Taxation (Note 6) | | 13,537 | 2,840 |
| | | <u>13,537</u> | <u>2,840</u> |
| 6. Taxation | | Apr 25 | Mar 24 |
| | | € | € |
| Creditors: | | | |
| VAT | | 7,231 | 1,240 |
| Corporation tax | | 535 | - |
| PAYE | | 5,771 | 1,600 |
| | | <u>13,537</u> | <u>2,840</u> |
| 7. Share capital | | Apr 25 | Mar 24 |
| | | € | € |
| Description | Number of shares | Value of units | |
| Authorised | | | |
| Ordinary Shares of €1.00 each | 10,000 | €1.00 each | 10,000 |
| | | | <u>10,000</u> |
| Allotted, called up and fully paid | | | |
| Ordinary Shares of €1.00 each | 100 | €1.00 each | 100 |
| | | | <u>100</u> |

The director's and the secretary's interests in the shares of the company are as follows:-

| | | | |
|-----------------|------------------------|--------------------|------------|
| | | Number Held | |
| | | At | |
| Name | Class of Shares | 30/04/25 | 01/04/24 |
| Olga Hammersley | Ordinary Shares | <u>100</u> | <u>100</u> |

Olga Hammersley Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 30 April 2025

8. Income Statement

| | Apr 25 | Mar 24 |
|--|---------------------|--------------|
| | € | € |
| At 1 April 2024 | (389) | 4,603 |
| Profit/(loss) for the financial period | 4,112 | (4,992) |
| | <u>3,723</u> | <u>(389)</u> |
| At 30 April 2025 | <u>3,723</u> | <u>(389)</u> |

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 8 December 2025.

Olga Hammersley Limited
EXTRACT FROM DIRECTOR'S REPORT

for the financial period ended 30 April 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director's and the secretary's interests in the shares of the company are as follows:-

| Name | Class of Shares | Number Held At 30/04/25 | Number Held At 01/04/24 |
|-----------------|------------------------|--|--|
| Olga Hammersley | Ordinary Shares | <u>100</u> | <u>100</u> |

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.