

Company Number: 514145

Ormsby Forensics Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Ormsby Forensics Ltd
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Ormsby Forensics Ltd
BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	8,872	5,312
Current Assets			
Debtors	7	680	46,411
Cash at bank and in hand		237,727	85,877
		238,407	132,288
Creditors: amounts falling due within one year	8	(178,032)	(104,198)
Net Current Assets		60,375	28,090
Total Assets less Current Liabilities		69,247	33,402
Capital and Reserves			
Called up share capital presented as equity	10	100	100
Retained earnings	11	69,147	33,302
Shareholders' Funds		69,247	33,402

We as Directors of Ormsby Forensics Ltd, 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 micro companies' regime.

Approved by the board on 4 February 2026 and signed on its behalf by:

Dr. Matthew Ormsby
Director

Fiona Ormsby
Director

Ormsby Forensics Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Ormsby Forensics Ltd is a company limited by shares incorporated in Ireland

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 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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	-	20% Straight line
Motor vehicles	-	20% 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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

Ormsby Forensics Ltd

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for the financial year ended 30 April 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of fire investigation consultancy.

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	<u>4,113</u>	<u>8,830</u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	2025	2024
	Number	Number
Administrative	<u>3</u>	<u>3</u>

6. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 May 2024	31,172	26,135	57,307
Additions	7,673	-	7,673
	<u>38,845</u>	<u>26,135</u>	<u>64,980</u>
At 30 April 2025	38,845	26,135	64,980
Depreciation			
At 1 May 2024	25,861	26,134	51,995
Charge for the financial year	4,113	-	4,113
	<u>29,974</u>	<u>26,134</u>	<u>56,108</u>
At 30 April 2025	29,974	26,134	56,108
Net book value			
At 30 April 2025	<u>8,871</u>	<u>1</u>	<u>8,872</u>
At 30 April 2024	<u>5,311</u>	<u>1</u>	<u>5,312</u>

Ormsby Forensics Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Debtors			2025	2024
			€	€
Prepayments			680	680
Accrued income			-	45,731
			680	46,411
8. Creditors			2025	2024
Amounts falling due within one year			€	€
Amounts owed to credit institutions			499	536
Taxation			113,795	24,214
Directors' current accounts			56,220	75,180
Other creditors			1,018	1,018
Accruals			6,500	3,250
			178,032	104,198
9. Taxation			2025	2024
			€	€
Creditors:				
VAT			59,204	12,470
Corporation tax			4,205	-
PAYE			50,386	11,744
			113,795	24,214
10. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	100,000	€1.00 each	100,000	100,000
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	100	100

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

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Dr. Matthew Ormsby	Ordinary Shares	99	99
Fiona Ormsby	Ordinary Shares	1	1
		100	100

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11. Profit and loss account

	2025	2024
	€	€
At 1 May 2024	33,302	37,116
Profit/(loss) for the financial year	35,845	(3,814)
At 30 April 2025	69,147	33,302

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

13. Post-Balance Sheet Events

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