

Registration Number 515741

MOC Safety & Health Consultancy (Cork) Limited

Abridged Financial Statements

for the year ended

31st July 2025

MOC Safety & Health Consultancy (Cork) Limited

Company Information

Directors	Mary O Connor Barry O Connor
Secretary	Mary O Connor
Company Number	515741
Registered Office	Ballinacourtha , Belgooly , Co. Cork
Accountants	O' Mahony Accountant (Cork) Limited T / a Colman O' Mahony & Company Certified Public Accountants Unit 20 First Floor, Red Abbey Building , Southlink Business Park , Frankfield , Douglas , Cork T12 KT 02
Business Address	Ballinacourtha, Belgooly, Co Cork.
Bankers	Aib Bank PLC Ballypheane , Cork.
Solicitors	Peter Quigley Solicitors 8 South Mall, Cork.

MOC Safety & Health Consultancy (Cork) Limited

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MOC Safety & Health Consultancy (Cork) Limited

Abridged Balance Sheet as at 31st July 2025

	Notes	€	2025 €
Debtors	5	2,125	
Cash at bank and in hand		27,650	
		<u>29,775</u>	
Creditors: amounts falling due within one year	6	<u>-</u>	
Net Current Assets			<u>29,775</u>
Total Assets Less Current Liabilities			<u>29,775</u>
Capital and Reserves			
Called up share capital	7		1
Profit and loss account	8		29,774
			<u>29,775</u>
Shareholders' Funds			<u>29,775</u>

Abridged Balance Sheet as at 31st July 2025

We as Directors of MOC Safety & Health Consultancy (Cork) 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 complied with ;
- c) The shareholders of the company have not served a notice on the company under Section 334 subsection (1) , in accordance with Section 334 subsection (2) .
- d) The directors acknowledge the obligations of the company under thic Companies Act 2014 to
(I) keep adequate accounting records and prepare statutory financial statements which give a true and fair view of the assets , liabilities and financial position of the company at the end of it's financial year and of it's profit or loss for such a year , and
(II) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company .

MOC Safety & Health Consultancy (Cork) Limited

e) We as directors of MOC Safety & Health Consultancy (Cork) Limited state that :
The company has relied on the specified exemptions contained in Section 352 Companies Act 2014 ;
The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company
and confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353
of the Companies Act 2014 .

The financial statements were approved by the directors and signed on it's behalf by :

Mary O' Connor

Mary O Connor

Director
Date : 10th March 2026

Barry O' Connor

Barry O Connor

Director
Date : 10th March 2026

Certified to be a true copy

Barry O' Connor
-----**Director**

Mary O' Connor
-----**Secretary**

MOC Safety & Health Consultancy (Cork) Limited

Notes to the Abridged Financial Statements for the year ended 31st July 2025

1. General Information

MOC Safety & Health Consultancy (Cork) Limited is a small company primarily engaged in the provision of safety consultancy to the construction, pharmaceutical and manufacturing industries from premises owned by the Directors at Ballinacourtha, Belgooly, Co. Cork.

MOC Safety & Health Consultancy (Cork) Limited is a company limited by shares incorporated in the Republic of Ireland. The company is also tax resident in Ireland.

This is the latest set of financial statements prepared by MOC Safety & Health Consultancy (Cork) Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and in the Republic of Ireland ("FRS 102").

The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at the 01st June 2016. An explanation of how the transition to FRS 102 has affected the reported financial position and financial performance is given in Note 3.

2. 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.

The financial statements are prepared on the going concern basis under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, and the Companies Acts 2014.

The company meets the size criteria for a small company set by the Companies Act, 2014 and therefore in accordance with FRS1 Cash Flow Statements, it has not prepared a cash flow statement.

The financial statements are prepared in Euro which is the functional currency of the company.

3. Transition to FRS 102

Prior to 31st July 2016 the company prepared its financial statements under previously extant Irish GAAP. From the 01st August 2016 the company has elected to present its annual financial statements in accordance with FRS 102 and the Companies Act 2014.

Where necessary the comparative figures in respect of the 2016 financial statements have been restated to reflect the company's adoption of FRS 102 from the date of transition at the 01st August 2015.

Set out hereunder are the changes in accounting policies which reconcile profit for the financial year ended 31st July 2016 and the total equity as at the 01st August 2015 and 31st July 2016 between Irish GAAP as previously reported and FRS 102.

Exceptions

Derecognition of financial assets and liabilities

In accordance with FRS 102 as a first time adopter, the company did not retrospectively recognise financial assets and liabilities previously derecognised under Irish GAAP before the date of transition.

	<u>Profit for the year ended 31st July 2016</u>	<u>Total equity as at 01st August 2015</u>	<u>Total equity as at 31st July 2016</u>
	€	€	
As reported under Irish GAAP	12,533	15,644	28,177
As reported under FRS 102	<u>12,533</u>	<u>15,644</u>	<u>28,177</u>

MOC Safety & Health Consultancy (Cork) Limited

Notes to the Abridged Financial Statements
for the year ended 31st July 2025

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3.1 Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing lives for depreciation purposes of property, plant and equipment

Long lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

(b) Inventory provisioning

The company is involved in the construction and engineering industries, but are not engaged in long term contracts. Each year the company considers the recoverability of the cost of inventory and the associated provisioning required. When calculating the inventory provision, management considers the stage of completion, the estimated realisable value and the estimated cost to completion.

(c) Provision for doubtful debts

The company makes an estimate of the recoverable value of trade debtors and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience.

Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an ongoing basis.

4. Taxation	2025
	€
<u>Current year taxation</u>	
Corporation tax @ 12.5%	-
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MOC Safety & Health Consultancy (Cork) Limited

**Notes to the Abridged Financial Statements
for the year ended 31st July 2025**

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5.	Debtors	2025	2024
		€	€
	Other debtors	2,125	2,125
		2,125	2,125
		2,125	2,125
6.	Creditors: amounts falling due within one year	2025	2024
		€	€
		—	—
7.	Share capital	2025	2024
		€	€
	<u>Authorised equity</u>		
	1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
		1,000,000	1,000,000
	<u>Allotted, called up and fully paid equity</u>		
	1 Ordinary €1 share	1	1
		1	1
		1	1
	<u>1 issued ordinary share held as follows :</u>		
		2025	2024
	Mary O Connor	1	1
		1	1
		1	1
8.	Equity Reserves	Profit and loss account	Total
		€	€
	At 1st August 2024	29,774	29,774
		29,774	29,774
		29,774	29,774

9. APB Ethical Standard - Provisions Available for Small Entities

In common with many other small businesses of our size and nature , we use our auditors to prepare and submit Returns to the Revenue Commissioners and assist with the preparation of the company Financial Statements .

10. Related party transactions

There were no related party transactions during the year requiring disclosure.

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**Notes to the Abridged Financial Statements
for the year ended 31st July 2025**

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11. Approval of financial statements

The financial statements were approved by the Board on the 10th March 2026 and signed on its behalf by

Mary O' Connor

Barry O' Connor

Mary O Connor
Director

Barry O Connor
Director

MOC Safety & Health Consultancy (Cork) Limited

Statement of Directors Responsibilities

The directors are responsible for preparing the Directors Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland .

Irish Company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and of the of the company for each financial year . Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting atandards issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland and Irish law) .

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently :
- make judgements and estimates that are reasonable and prudent :
- state whether applicable Accounting Standards have been followed , subject to any material departures disclosed and explained in the financial statements :
- 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Company's 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

Mary O' Connor

Barry O' Connor

Mary O Connor
Director

Barry O Connor
Director

Date: 10th March 2026