

**Registration number 634300**

**C. Lonergan Consultancy Limited**

**Abridged accounts**

**for the year ended 31st December 2025**

## **C. Lonergan Consultancy Limited**

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## **C. Lonergan Consultancy Limited**

### **Directors and other information**

Directors	Colm Lonergan Martina Lonergan
Secretary	Colm Lonergan
Company number	634300
Registered office	Shanara, Kilgobnet, Beaufort, Killarney, Co.Kerry
Accountants	E. O' Brien Accountant's Limited Chartered certified accountants 61 New Street, Killarney, Co.Kerry
Bankers	Bank of Ireland, Killorglin, Co.Kerry

## C. Lonergan Consultancy Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

### Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	31/12/24
Colm Lonergan	100	100
Martina Lonergan	-	-
<b>Company secretary</b>		
Colm Lonergan	-	-

The original report was approved by the board on 9 February 2026 and signed on its behalf by Colm Lonergan and Martina Lonergan.

## **C. Lonergan Consultancy Limited**

### **Statement of directors responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The directors are responsible for preparing the Annual 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 published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies 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.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 8 :

- The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to E. O' Brien Accountant's Limited, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board

**Colm Lonergan**  
**Director**

**Martina Lonergan**  
**Director**

**Date: 9th February 2026**

**C. Lonergan Consultancy Limited**

**Abridged balance sheet  
as at 31 December 2025**

	<b>Notes</b>	<b>2025</b>		<b>2024</b>	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		2,234		2,234
<b>Current assets</b>					
Debtors		45		-	
Cash at bank and in hand		203,375		238,199	
		<u>203,420</u>		<u>238,199</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(1,445)</u>		<u>(13,786)</u>	
<b>Net current assets</b>			<u>201,975</u>		<u>224,413</u>
<b>Total assets less current liabilities</b>			204,209		226,647
<b>Net assets</b>			<u>204,209</u>		<u>226,647</u>
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss account			204,208		226,646
<b>Equity shareholders' funds</b>			<u>204,209</u>		<u>226,647</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

**C. Lonergan Consultancy Limited**

The abridged accounts were approved by the Board on 9 February 2026 and signed on its behalf by

.....  
**Colm Lonergan**  
**Director**

.....  
**Martina Lonergan**  
**Director**

**C. Lonergan Consultancy Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

**1. Statement of 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.

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery            -    15% Straight Line

**1.4. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**1.5. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**2. Employees**

There were no employees during the year apart from the directors.

**C. Lonergan Consultancy Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

..... continued

**2.1. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other emoluments	35,673	24,711
Pension contributions to defined contribution schemes	24,000	24,000
	59,673	48,711
	59,673	48,711
 Number of directors to whom retirement benefits are accruing under a money purchase scheme	-	-

**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2025	2,234	2,234
At 31 December 2025	2,234	2,234
	2,234	2,234
	2,234	2,234
 <b>Net book values</b>		
At 31 December 2025	2,234	2,234
	2,234	2,234
	2,234	2,234
 <b>Cost</b>		
At 31 December 2024	2,234	2,234
	2,234	2,234
	2,234	2,234
 <b>Net book values</b>		
At 31 December 2024	2,234	2,234
	2,234	2,234
	2,234	2,234

**C. Lonergan Consultancy Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

..... continued

**4. Share capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	-
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>	<u>          </u>	<u>          </u>
<small>FAILED VALIDATION</small>		
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
1 Ordinary shares of €1 each	1	1
	<u>          </u>	<u>          </u>

**5. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**6. Approval of financial statements**

The board of directors approved these financial statements for issue on 9 February 2026.