

**Coneng Consultancy Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

**Coneng Consultancy Ltd**  
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**Coneng Consultancy Ltd**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 28 February 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with 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.

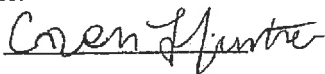
**Signed on behalf of the board**

Niall O' Sullivan  
Director



Gwen Hunter  
Director

Date:



**Coneng Consultancy Ltd**  
**BALANCE SHEET**

as at 28 February 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors		2,612	7,543
Cash and cash equivalents		23,523	18,900
		<u>26,135</u>	<u>26,443</u>
<b>Creditors: amounts falling due within one year</b>		<u>(1,132)</u>	<u>(1,132)</u>
<b>Net Current Assets</b>		<u>25,003</u>	<u>25,311</u>
<b>Total Assets less Current Liabilities</b>		<u>25,003</u>	<u>25,311</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	4	2	2
Retained earnings		25,001	25,309
<b>Equity attributable to owners of the company</b>		<u>25,003</u>	<u>25,311</u>

We as Directors of Coneng Consultancy 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,

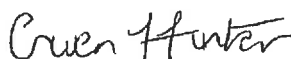
(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the board on 20 JAN 26 and signed on its behalf by:

Niall O' Sullivan  
 Director



Gwen Hunter  
 Director



**Coneng Consultancy Ltd**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 March 2023</b>	2	27,016	27,018
Loss for the financial year	-	(1,707)	(1,707)
<b>At 29 February 2024</b>	2	25,309	25,311
Loss for the financial year	-	(308)	(308)
<b>At 28 February 2025</b>	<b>2</b>	<b>25,001</b>	<b>25,003</b>

**Coneng Consultancy Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 28 February 2025

**1. General Information**

Coneng Consultancy 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 28 February 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council. These are the company's first set of financial statements prepared in accordance with FRS 102

**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" issued by the Financial Reporting Council.

**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	-	12.5% 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.

**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.

**Ordinary share capital**

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

<b>3. Taxation</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Debtors:</b>		
VAT	69	-
PAYE	43	43
	<u>112</u>	<u>43</u>

continued

**Coneng Consultancy Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 February 2025

<b>4. Share capital</b>			<b>2025</b>	<b>2024</b>
			<b>€</b>	<b>€</b>
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares Class 2	50,000	€1.00 each	<u>50,000</u>	<u>50,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 2	2	€1.00 each	<u>2</u>	<u>2</u>

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

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held</b>	
		<b>At 28/02/25</b>	<b>01/03/24</b>
Niall O' Sullivan	Ordinary Shares Class 1	<u>2</u>	<u>2</u>

<b>5. Income Statement</b>			<b>2025</b>	<b>2024</b>
			<b>€</b>	<b>€</b>
At 1 March 2024			<u>25,309</u>	<u>27,016</u>
Loss for the financial year			<u>(308)</u>	<u>(1,707)</u>
At 28 February 2025			<u>25,001</u>	<u>25,309</u>

<b>6. Directors' transactions</b>			<b>2025</b>	<b>2024</b>
			<b>€</b>	<b>€</b>
The following amounts are repayable to the directors:				
Niall O' Sullivan			<u>1,132</u>	<u>1,132</u>

**7. Approval of financial statements**  
The financial statements were approved and authorised for issue by the board of directors on

**Coneng Consultancy Ltd**  
**EXTRACT FROM DIRECTORS' REPORT**

for the financial year ended 28 February 2025

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

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

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 28/02/25</b>	<b>Number Held At 01/03/24</b>
Niall O' Sullivan	Ordinary Shares Class 1	<u>2</u>	<u>2</u>

Gwen Hunter had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 28 February 2025 and the date of signing the financial statements.