

KILMURRIN CONSULTANCY LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

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for the financial year ended 31 May 2025

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KILMURRIN CONSULTANCY LIMITED
COMPANY INFORMATION
for the financial year ended 31 May 2025

DIRECTORS	Donal Barron Sinead Crowley
SECRETARY	Donal Barron
REGISTERED OFFICE	34 Clifftside Tramore Waterford Ireland
COMPANY NUMBER	695866
ACCOUNTANT	Fitzgerald Power Limited 6 Greyfriars Waterford X91K2WV Ireland

KILMURRIN CONSULTANCY LIMITED

BALANCE SHEET

As at 31 May 2025

	2025	2024
	€	€
Fixed assets	2,845	4,571
Current assets	20,570	32,377
Creditors: amounts falling due within one year	(9,289)	(11,786)
Net current assets	11,281	20,591
Total assets less current liabilities	14,126	25,162
Accruals and deferred income	(2,299)	(2,507)
Net assets	11,827	22,655
Capital and reserves	11,827	22,655

We, as directors of Kilmurrin Consultancy Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Kilmurrin Consultancy Limited (registered number: 695866) were approved and authorised for issue by the Board of Directors on 05 February 2026 and were signed on its behalf by:

Donal Barron
Director

Donal Barron

Sinead Crowley
Director

Sinead Crowley

KILMURRIN CONSULTANCY LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Kilmurrin Consultancy Limited (registered number 695866) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 34 Cliffsides, Tramore, Waterford, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Kilmurrin Consultancy Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is recognised at the transaction value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Employee benefits

Defined contribution schemes

The Company operates a defined contribution scheme. The amount charged to the Profit and Loss Account in respect of pension costs and other post-retirement benefits is the contributions payable in the financial year. Differences between contributions payable in the financial year and contributions actually paid are included as either accruals or prepayments in the Balance Sheet.

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

KILMURRIN CONSULTANCY LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 May 2025**

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Fixtures and fittings 5 years straight line

Office equipment 5 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

2. Appropriation of profit and loss

	Profit and loss account
	€
At 01 June 2023	18,817
Profit for the financial year	3,838
Total comprehensive income	3,838
At 31 May 2024	22,655
At 01 June 2024	22,655
Loss for the financial year	(10,828)
Total comprehensive loss	(10,828)
At 31 May 2025	11,827