

**Kilkenny PC Consultancy Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 December 2025**

# Kilkenny PC Consultancy Limited

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Director's responsibilities statement	<b>2</b>
Balance sheet	<b>3</b>
Notes to the financial statements	<b>4 - 6</b>

## Kilkenny PC Consultancy Limited

### Directors and other information

<b>Director</b>	Suzanne O'Neill
<b>Secretary</b>	Wendy Ennis
<b>Company number</b>	592275
<b>Registered office</b>	The Old Pound Ballybrittas Co. Laois
<b>Business address</b>	The Old Pound Ballybrittas Co. Laois
<b>Accountants</b>	RSM Ireland Unit 17 Kilminchy Dublin Road Portlaoise Co. Laois
<b>Bankers</b>	AIB Portlaoise Co. Laois

## **Kilkenny PC Consultancy Limited**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, she has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable her to ensure that the financial statements comply with the Companies Act 2014. She has general responsibility for taking such steps as are reasonably open to her to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

## Kilkenny PC Consultancy Limited

### Balance sheet As at 31 December 2025

	2025 €	2024 €
Fixed assets	-	142
Current assets	77,453	85,422
Creditors: amounts falling due within one year	(4,638)	(6,065)
<b>Net current assets</b>	<b>72,815</b>	<b>79,357</b>
<b>Total assets less current liabilities</b>	<b>72,815</b>	<b>79,499</b>
Accruals and deferred income	(2,735)	(2,500)
<b>Net assets</b>	<b>70,080</b>	<b>76,999</b>
<b>Capital and reserves</b>	<b>70,080</b>	<b>76,999</b>

I, as director of Kilkenny PC Consultancy 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the director of the company on 3rd March 2026  
and signed by:

*Suzanne O'Neill*

**Suzanne O'Neill**  
Director

## Kilkenny PC Consultancy Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. General information

The company is a private company limited by shares, registered in Republic of Ireland (company number 592275). The address of the registered office is The Old Pound, Ballybrittas, Co. Laois.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### 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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

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

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

##### Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

##### Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 20%	straight line
---------------------------------	-------	---------------

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## Kilkenny PC Consultancy Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **Dividends**

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

#### **Financial Instruments**

##### Ordinary Share Capital

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

##### Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

##### Other financial assets

Other financial assets, including trade debtors for services provided to customers, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

##### Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

##### Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

##### Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

**Kilkenny PC Consultancy Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	76,998	74,071
(Loss)/profit for the financial year	(5,121)	2,927
Dividends paid	(1,798)	-
<b>At the end of the financial year</b>	<b>70,079</b>	<b>76,998</b>

**5. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	1,903	(297)
Advances made during the financial year	-	3,536
Amounts repaid during the financial year	-	(1,336)
At the end of the financial year	1,903	1,903

Value of arrangements expressed as a percentage of net assets was as follows:

	<b>2025</b>	<b>2024</b>
	%	%
At the start of the financial year	-	-
At the end of the financial year	2.70	2.30

Disclosure for each director or other person is as follows:

**Suzanne O'Neill**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	1,903	(297)
Advances made during the financial year	-	3,536
Amounts repaid during the financial year	-	(1,336)
At the end of the financial year	1,903	1,903

This loan is interest free and is repayable on demand.