

**CONTINAL IRELAND LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

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**for the financial year ended 31 March 2025**

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**CONTINAL IRELAND LIMITED**  
**COMPANY INFORMATION**  
**for the financial year ended 31 March 2025**

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<b>DIRECTOR</b>	Christopher Ingram
<b>SECRETARY</b>	Roolt Business Services Limited
<b>REGISTERED OFFICE</b>	Continal Suite 10193 27 Pembroke Street Upper Dublin D02 X361 Ireland
<b>COMPANY NUMBER</b>	664466
<b>CHARTERED ACCOUNTANTS</b>	Lizdan Business Services Limited t/a Kinore Ground Floor 71 Baggot Street Lower Dublin D02 P593 Ireland
<b>BANKERS</b>	Bank of Ireland St Stephen Green Dublin 2 Ireland

**CONTINAL IRELAND LIMITED**

**BALANCE SHEET**

**As at 31 March 2025**

	<b>31.03.2025</b>	<b>31.03.2024</b>
	€	€
Current assets	43,982	4,859
Creditors: amounts falling due within one year	(50,783)	(19,350)
<b>Net current liabilities</b>	<b>(6,801)</b>	<b>(14,491)</b>
<b>Total assets less current liabilities</b>	<b>(6,801)</b>	<b>(14,491)</b>
Accruals and deferred income	(498)	(354)
<b>Net liabilities</b>	<b>(7,299)</b>	<b>(14,845)</b>
<b>Capital and reserves</b>	<b>(7,299)</b>	<b>(14,845)</b>

I, as director of Continal Ireland 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),
- I 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 Continal Ireland Limited (registered number: 664466) were approved and authorised for issue by the director on 19 December 2025 and were signed on its behalf by:



Christopher Ingram  
Director

## CONTINAL IRELAND LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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#### 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

Continal Ireland Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Continal, Suite 10193, 27 Pembroke Street Upper, Dublin, D02 X361, 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 Continal Ireland Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

##### Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director notes that the business has net liabilities of €7,299. The Company is supported through loans from the Parent Company. The director has received assurances that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the Parent Company will continue to support the Company. After making enquiries, the director believes that any foreseeable debts can be met 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 price 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 price 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.

**CONTINAL IRELAND LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 31 March 2025**

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**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.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Trade and other debtors**

Trade and other debtors are measured initially at transaction price 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.

**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 measured initially at transaction price 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.

**Ordinary share capital**

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

**CONTINAL IRELAND LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 31 March 2025**

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**2. Appropriation of profit and loss**

	<b>Profit and loss account</b>
	<b>€</b>
<b>At 01 April 2023</b>	<b>(25,340)</b>
Profit for the financial year	10,395
<b>Total comprehensive income</b>	<b>10,395</b>
<b>At 31 March 2024</b>	<b>(14,945)</b>
<b>At 01 April 2024</b>	<b>(14,945)</b>
Profit for the financial year	7,546
<b>Total comprehensive income</b>	<b>7,546</b>
<b>At 31 March 2025</b>	<b>(7,399)</b>