

Nugent Consulting Limited

Micro Companies Regime

Unaudited abridged Financial Statements

For the financial period for the year ended December 2025

Nugent Consulting Limited

Company Information

Directors	Conor Nugent (Appointed 6 October 2021) Therese Nugent (Appointed 1 January 2025)
Company secretary	Therese Nugent (Appointed 6 October 2021)
Registered number	705420
Registered office	9 Castle Keep Abbeyside Dungarvan Co. Waterford Ireland X35 HK07

Nugent Consulting Limited

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Directors' report

For the financial period for the year ended 31 December 2025.

The Director presents the annual report together with the unaudited financial statements of Nugent Consulting Limited (the "Company") for the financial period from 1 January 2025 to 31 December 2025.

Principal activities, business review and future developments

The principal business of the Company is the provision of consulting services.

The Company commenced trading in 2025.

The Directors have considered the adequacy of the Company's funding and expected performance for at least the next 12 months and are satisfied that the financial statements are prepared on a going concern basis.

Accounting records

The Directors believe that they have complied with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to adequate accounting records employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function of the Company. The books of account of the Company are maintained at 9 Castle Keep, Abbesside, Dungarvan, Co. Waterford, Ireland.

Political contributions

During the financial period ended 31 December 2025, the Company made no donations for political purposes.

Charitable donations

During the financial period ended 31 December 2025, the Company made no donations for charitable

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Directors' report (continued)

For the financial period for the year ended 31 December 2025.

Director Responsibility statement

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

Irish Company law requires the Directors to prepare the financial statements for each financial period giving a true and fair view of the state of affairs of the Company. Under the law, the Directors have elected to prepare the accounts in accordance with Financial Reporting Standard 102, Section 1A ('The Financial Reporting Standard applicable in the UK and Republic of Ireland') and the micro companies' regime under the Companies Act 2014.

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 and of its result for that financial period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies 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.

Nugent Consulting Limited

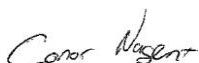
Directors' report (continued)

For the financial period for the year ended 31 December 2025.

Directors' declaration on unaudited financial statements

In relation to the balance sheet as set out on page 5:

- the Directors approves the 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 a going concern basis on the grounds that the Company will continue in business.
- the Directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial period ended 31 December 2025.



Conor Nugent Director

Date: 05 April 2026



Therese Nugent Director

Date: 05 April 2026

Nugent Consulting Limited

Balance sheet as at 31 December 2025

	Dec-25	Dec-24		
Fixed Assets	<u>875</u>	<u>875</u>	<u>-</u>	<u>-</u>
Tangible Assets				
Current Assets				
Cash at bank and in hand	7,970		-	
Debtors	<u>2,940</u>		<u>-</u>	
	<u>10,910</u>		<u>-</u>	
Creditors: amounts falling due within one year	(11785)		-	
Net Current Liabilities		(875)		-
Total Assets less current liabilities		<u>-</u>		<u>-</u>
Net Assets		<u>-</u>		<u>-</u>
Share capital		-		-
Profit and loss account		-		-
Shareholders' funds		<u>-</u>		<u>-</u>

We, as Directors of Nugent Consulting Limited, state that:

- (a) These financial statements have been prepared in accordance with the micro companies regime.
- (b) *the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014*
- (c) *the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied*
- (d) *the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014*
- (e) *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 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*
- (f) *The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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 financial statements were approved and authorised for issue by the board:



Conor Nugent
Director

Date: 05 April 2026



Therese Nugent
Director

Date: 05 April 2026

Nugent Consulting Limited

Statement of changes in equity

For the financial period for the period ended 31 December 2025.

	Share capital \$000	Total equity \$000
At 01 December 2024.	-	-
Result for the financial period		
Result for the financial period	-	-
Contributions by and distributions to owners		
Shares issued during the financial period	-	-
At 31 December 2025	<u>-</u>	<u>-</u>

All equity is attributable to the holders of the ordinary shares in the Company.

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Notes:

1) Tangible Assets

Tangible fixed assets comprise computer equipment (laptop) stated at cost less accumulated depreciation/ The net book value of the asset at the financial year end was €875.

2) Cash at Bank and in Hand

Cash at bank and in hand comprises cash balances held with financial institutions and available on demand.

3) Debtors

Debtors represent amounts due from customers in respect of consultancy services provided during the financial year, primarily relating to December sales for which payment had not been received at the financial year end.

4) Creditors: amounts falling due within one year

Creditors represent obligations of the company that are due for settlement within one year from the balance sheet date. These include amounts owed in respect of Value Added Tax (VAT), income tax liabilities, and salaries payable.

VAT payable consists of amounts due to the tax authorities arising from the difference between output VAT charged on sales and input VAT recoverable on purchases. Income tax includes any outstanding corporation tax liabilities for the current or prior periods that are payable within the next financial year. Salaries payable comprise wages, salaries, and related payroll costs accrued at the reporting date but not yet paid.

All such liabilities are recognised at the amounts expected to be paid and are classified as current liabilities due to their short-term nature.

5) Approval of financial Statements

Accounts have been approved for issue on 5 April 2026