

**Allied Financial Consulting Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Allied Financial Consulting Limited**  
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# Allied Financial Consulting Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Intangible assets	7	37,000	55,500
Tangible assets	8	209,371	215,019
<b>Non-Current Assets</b>		<b>246,371</b>	<b>270,519</b>
<b>Current Assets</b>			
Receivables	9	1,518	13,206
Cash at bank and in hand		101,489	134,731
		<b>103,007</b>	<b>147,937</b>
<b>Payables: amounts falling due within one year</b>	<b>10</b>	<b>(59,534)</b>	<b>(165,719)</b>
<b>Net Current Assets/(Liabilities)</b>		<b>43,473</b>	<b>(17,782)</b>
<b>Total Assets less Current Liabilities</b>		<b>289,844</b>	<b>252,737</b>
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings	11	289,744	252,637
<b>Shareholders' Funds</b>		<b>289,844</b>	<b>252,737</b>

I as Director of Allied Financial Consulting 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 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) I 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 and the micro companies' regime.

**Approved by the board on 19 February 2026 and signed on its behalf by:**

**John Kelly**  
Director

# Allied Financial Consulting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Allied Financial Consulting Limited 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 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 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 as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Revenue

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### 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:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	12.5% Straight Line

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 receivables

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.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

# Allied Financial Consulting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Trade and other payables

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.

### Employee benefits

The company has no pension scheme but does provide health insurance benefits for its employees.

### 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 Statement of Financial Position date.

### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

Depreciation - The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these useful economic lives and change them as necessary to reflect prospective economic utilisation and physical condition of the assets concerned. Details of useful economic lives are included in the accounting policies.

Provision for bad debts - the company makes an estimate of the recoverable value of trade and other debtors. The company makes specific provisions against debts based on historical experience. The level of provision required is reviewed on an ongoing basis.

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>5,648</b>	5,649
Amortisation of goodwill	<b>18,500</b>	18,500
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>49</b>	625
	<u>          </u>	<u>          </u>

### 6. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 3).

	<b>2025</b>	2024
	Number	Number
Sales and service	<b>3</b>	3
	<u>          </u>	<u>          </u>

**Allied Financial Consulting Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**7. Intangible assets**

	<b>Goodwill</b> €	<b>Total</b> €
<b>Cost</b>		
At 1 January 2025	185,000	185,000
At 31 December 2025	185,000	185,000
<b>Provision for diminution in value</b>		
At 1 January 2025	129,500	129,500
Charge for financial year	18,500	18,500
At 31 December 2025	148,000	148,000
<b>Net book value</b>		
At 31 December 2025	<b>37,000</b>	<b>37,000</b>
At 31 December 2024	55,500	55,500

**8. Tangible assets**

	<b>Land and buildings freehold</b> €	<b>Fixtures, fittings and equipment</b> €	<b>Total</b> €
<b>Cost</b>			
At 1 January 2025	236,447	7,731	244,178
At 31 December 2025	236,447	7,731	244,178
<b>Depreciation</b>			
At 1 January 2025	23,645	5,514	29,159
Charge for the financial year	4,729	919	5,648
At 31 December 2025	28,374	6,433	34,807
<b>Net book value</b>			
At 31 December 2025	<b>208,073</b>	<b>1,298</b>	<b>209,371</b>
At 31 December 2024	212,802	2,217	215,019

**9. Receivables**

	<b>2025</b> €	<b>2024</b> €
Trade receivables	854	8,447
Taxation	664	1,111
Prepayments	-	3,648
	<b>1,518</b>	<b>13,206</b>

## Allied Financial Consulting Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>10. Payables</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	-	16,324
Trade creditors	<b>13,250</b>	14,191
Taxation	<b>31,259</b>	33,193
Director's current account	<b>11,725</b>	97,589
Other creditors	<b>1,500</b>	1,500
Accruals	<b>1,800</b>	2,922
	<u><b>59,534</b></u>	<u>165,719</u>

<b>11. Income Statement</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 January 2025	<b>252,637</b>	212,357
Profit for the financial year	<b>37,107</b>	40,280
	<u><b>289,744</b></u>	<u>252,637</u>

## 12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

## 13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

## 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 February 2026.