

Company registration number: 646536

C & Q Consultancy Limited

**Unaudited abridged financial statements
for the financial year ended 31 March 2025**

C & Q Consultancy Limited

Contents

	Page
Directors and other information	1
Director's responsibilities statement	2
Accountant's report	3
Balance sheet	4
Notes to the financial statements	5 - 7

C & Q Consultancy Limited

Directors and other information

Director	Michael Maguire
Secretary	Derek Fitzgerald
Company number	646536
Registered office	AGU Hillcrest Road Sandyford Dublin 18
Business address	AGU Hillcrest Road Sandyford Dublin 18
Accountant	William Grimes & Associates 72 Carraig Oskair Naas Co Kildare W91 C8WY
Bankers	Allied Irish Bank Upper Georges Street Dun Laoghaire Co Dublin

C & Q 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.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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 him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Michael Maguire
Director

Date

4/12/25

C & Q Consultancy Limited

**Accountants' Report to the director
on the Unaudited financial statements of C & Q Consultancy Limited**

I have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of C & Q Consultancy Limited for the financial year ended 31 March 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's director is responsible for the financial statements. It is my responsibility to compile the financial statements of C & Q Consultancy Limited from the accounting records, information and explanations supplied to me by the director.

Scope of work

I compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to me by the director.

I have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.



William Grimes & Associates
Certified Public Accountants

72 Carraig Oskair
Naas
Co Kildare
W91 C8WY

4 December 2025

C & Q Consultancy Limited

Balance sheet As at 31 March 2025

	2025	2024
	€	€
Fixed assets	17,056	2,061
Current assets	30,245	35,614
Creditors: amounts falling due within one year	(8,559)	(8,054)
Net current assets	<u>21,686</u>	<u>27,560</u>
Total assets less current liabilities	38,742	29,621
Net assets	<u>38,742</u>	<u>29,621</u>
Capital and reserves	<u>38,742</u>	<u>29,621</u>

I, as director of C & Q 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) 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 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 4 December 2025 and signed by:

Michael Maguire
Director

C & Q Consultancy Limited

Notes to the abridged financial statements Financial year ended 31 March 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is AGU, Hillcrest Road, Sandyford, Dublin 18.

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 and FRS 105. The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council ("FRS 105"). The company qualifies as a micro company for the period, 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.

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 for goods supplied and services rendered, net of discounts and Value Added Tax.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

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

C & Q Consultancy Limited

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

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.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	29,611	17,353
Profit for the financial year	9,121	12,258
At the end of the financial year	<u>38,732</u>	<u>29,611</u>

5. Debtors

	2025	2024
	€	€
Trade debtors	11,217	15,744
Other debtors	9,000	7,000
	<u>20,217</u>	<u>22,744</u>

C & Q Consultancy Limited

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

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	84	92
Tax and social insurance:		
PAYE and social welfare	1,436	3,242
Corporation tax	1,573	1,806
VAT	5,466	2,914
	8,559	8,054

7. Directors transactions

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

	2025	2024
	€	€
At the start of the financial year	7,000	5,000
Advances made during the financial year	9,000	3,500
Amounts repaid during the financial year	(7,000)	(1,500)
At the end of the financial year	9,000	7,000

Disclosure for each director or other person is as follows:

Michael MaGuire

	2025	2024
	€	€
At the start of the financial year	7,000	5,000
Advances made during the financial year	9,000	3,500
Amounts repaid during the financial year	(7,000)	(1,500)
At the end of the financial year	9,000	7,000

	2025	2024
	€	€
Maximum amount outstanding	9,000	7,000