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**CONSULTATION INSTITUTE INTERNATIONAL LIMITED**

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**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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## CONSULTATION INSTITUTE INTERNATIONAL LIMITED

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### COMPANY INFORMATION

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<b>Directors</b>	Rhion Jones (United Kingdom) Padraig Belton (appointed 18 November 2024) Elizabeth Gammell (United Kingdom) (resigned 10 June 2024) Quintin Oliver (United Kingdom) (resigned 10 June 2024) Brian Parry (Portugal) (resigned 10 June 2024) Howard Kendall (United Kingdom) (resigned 10 June 2024)
<b>Company secretary</b>	Rhion Jones (resigned 27 May 2024) Lesley Jones (appointed 27 May 2024)
<b>Registered number</b>	669002
<b>Registered office</b>	Main Street Virginia Co. Cavan
<b>Independent auditor</b>	Woods and Partners Limited Chartered Accountants and Registered Auditor Woods House Cannon Street Kells Co. Meath
<b>Bankers</b>	Revolut Business Konstitucijos ave 21B Vilnius Lithuania LT-08130

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**CONSULTATION INSTITUTE INTERNATIONAL LIMITED**

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## CONSULTATION INSTITUTE INTERNATIONAL LIMITED

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### INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF CONSULTATION INSTITUTE INTERNATIONAL LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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On 30 January 2026 we reported as auditor of Consultation Institute International Limited to the directors of the Company on the abridged financial statements for the year ended 31 December 2024 on pages 5 to 7 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2024 on pages 5 to 7 which the directors of Consultation Institute International Limited propose to annex to the Annual return of the Company; and
- (ii) the financial statements to be laid before the Annual general meeting which form the basis for those abridged financial statements.

#### **Respective responsibilities of Directors and Auditor**

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the Company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

#### **Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to annex abridged financial statements to the Annual return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

#### **Opinion on financial statements**

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

#### **Other information**

On 30 January 2026 we reported as auditor of Consultation Institute International Limited to the members on the Company's financial statements for the year ended 31 December 2024 to be laid before its Annual general meeting and our report was as follows:

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## CONSULTATION INSTITUTE INTERNATIONAL LIMITED

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### INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF CONSULTATION INSTITUTE INTERNATIONAL LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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"We have audited the financial statements of Consultation Institute International Limited (the 'Company') for the year ended 31 December 2024, which comprise the Statement of financial position and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that standard.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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## CONSULTATION INSTITUTE INTERNATIONAL LIMITED

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### INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF CONSULTATION INSTITUTE INTERNATIONAL LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

#### **Matters on which I am required to report by exception**

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

#### **Respective responsibilities and restrictions on use**

##### **Responsibilities of directors**

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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**CONSULTATION INSTITUTE INTERNATIONAL LIMITED**

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**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF CONSULTATION INSTITUTE  
INTERNATIONAL LIMITED (CONTINUED)  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditor's report."

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Woods  
for and on behalf of  
**Woods and Partners Limited**  
Chartered Accountants and Registered Auditor  
Woods House  
Cannon Street  
Kells  
Co. Meath  
  
30 January 2026

**CONSULTATION INSTITUTE INTERNATIONAL LIMITED**

**ABRIDGED STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2024**

		2024 €		2023 €
<b>Current assets</b>				
Debtors: amounts falling due within one year	3	100		100
Cash at bank and in hand		12		12
		112		112
Creditors: amounts falling due within one year	4	(9,492)		(9,321)
<b>Net current liabilities</b>		<b>(9,380)</b>		<b>(9,209)</b>
<b>Net liabilities</b>		<b>(9,380)</b>		<b>(9,209)</b>
<b>Capital and reserves</b>				
Called up share capital presented as equity		100		100
Profit and loss account		(9,480)		(9,309)
<b>Shareholders' funds</b>		<b>(9,380)</b>		<b>(9,209)</b>

We, as directors of Consultation Institute International Limited, state that:

The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved and authorised for issue by the board:

**Rhion Jones**  
Director

**Padraig Belton**  
Director

Date: 30 January 2026

The notes on pages 6 to 7 form part of these financial statements.

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## CONSULTATION INSTITUTE INTERNATIONAL LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1. General information

These financial statements comprising the Statement of financial position and the related notes constitute the abridged financial statements of Consultation Institute International Limited for the financial year end 31 December 2024.

Consultation Institute International Limited is a private limited by shares, incorporated in the Republic of Ireland, under company number 669002. The registered office is Main Street, Virginia, Co. Cavan.

The financial statements have been presented in Euro (€) which is the functional currency of the company.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following accounting policies have been applied:

##### 2.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company has received a letter of support from the shareholder confirming continued financial and cashflow support and assistance for the foreseeable future and adequate support to meet cashflow requirements in the short to medium term. Thus, the directors continue to adopt the going concern basis of accounting in preparing these financial statements. The financial statements do not include any adjustments that would result from the company being unable to continue as a going concern.

##### 2.3 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 3. Debtors

	2024 €	2023 €
Other debtors	100	100

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**CONSULTATION INSTITUTE INTERNATIONAL LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**3. Debtors (continued)**

**4. Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	€	€
Amounts owed to third party	-	4,995
Other creditors	<b>7,032</b>	-
Accruals	<b>2,460</b>	4,326
	<u><b>9,492</b></u>	<u>9,321</u>

**5. Related party transactions**

At the reporting date, there were amounts owing to the company director and indirect shareholder, Rhion Jones, of €7,032 (2023: €Nil).

**6. Controlling party**

Rhion Jones is deemed to be the ultimate beneficial owner of the company by virtue of his control and ownership of I.H.A. Limited, which owns 100% of the company following the share transfer in 2024.

**7. Post balance sheet events**

There are no significant events which have taken place since the year end that would result in adjustment to the financial statement or inclusion of a note.

**8. Provisions available for audits of small entities**

In common with many other businesses of our size and nature, we use our auditors to assist in the preparation of the financial statements.

**9. Approval of financial statements**

The board of directors approved these financial statements for issue on 30 January 2026