

**Coyle Retail Consultancy
Limited**

**Financial Statements
For the period
25 January 2025 to
24 January 2026**

REPORT AND FINANCIAL STATEMENTS 25 JANUARY 2025 TO 24 JANUARY 2026

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COYLE RETAIL CONSULTANCY LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Conor Coyle
Christina Coyle

SECRETARY

Conor Coyle

COMPANY NUMBER

745518

REGISTERED OFFICE

Killycreen
Ramelton
Co. Donegal
F92 V0R6

REPORT OF THE DIRECTORS

The directors present their report and financial statements for the period 25 January 2025 to 24 January 2026.

1. PRINCIPAL ACTIVITIES AND REVIEW OF BUSINESS

The principal activity of the company is retail consultancy. The directors are satisfied with the results for the year.

2. RESULTS

The results for the year are set out on page 8.

3. RESEARCH AND DEVELOPMENT

Company did not engage in any research and development activities during the period.

4. DIRECTORS

In accordance with the Articles of Association, the directors are not required to retire.

5. DIRECTORS' INTERESTS

The directors' beneficial interests in the shares of the company were as stated below:

	Number of Shares
	24 January 2026
Conor Coyle	80
Christina Coyle	20

There was no change in share capital between the balance sheet date and the date of signing the financial statements

REPORT OF THE DIRECTORS

6. EVENTS SINCE THE YEAR END

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

7. BOOKS AND RECORDS

The directors are responsible for ensuring that proper books and accounting records, as outlined in Sections 281 to 285 of the Companies Act 2014, are kept by the company. The directors have appointed appropriate personnel in order to ensure compliance with those requirements. The books and records of the company are maintained at: Killycreen, Ramelton, Co. Donegal, F92 V0R6

8. SAFETY, HEALTH AND WELFARE AT WORK ACT, 1989

The policy of the company is to ensure the continued safety, health and welfare of the employees by maintaining a safe and healthy work environment based on the provisions of the Safety, Health and Welfare at Work Act, 1989.

Directors

Conor Coyle

Christina Coyle

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland and Irish law). 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 as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

Conor Coyle

Christina Coyle

ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows:

a) *Accounting convention*

The financial statements are prepared under the historical cost convention.

b) *Turnover*

Turnover represents the total invoice value, excluding value added tax of services rendered during the year.

c) *Depreciation*

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is calculated to write off the cost of tangible assets less residual value of each asset over its expected useful life as follows:-

Motor Vehicles —20% straight line

Equipment— 20% straight line

COYLE RETAIL CONSULTANCY LIMITED

Balance Sheet

24 January 2026

FIXED ASSETS	<u>0</u>
CURRENT ASSETS	
Debtors	100
Bank and cash	<u>0</u>
	100
CREDITORS	
Amount falling due within one year	(0)
NET CURRENT ASSETS	100
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>100</u>
<u>CAPITAL AND RESERVES</u>	
Called-up share capital	100
Profit and loss account	0
SHAREHOLDERS' FUNDS	100

We, as directors of Coyle Retail Consultancy Ltd, 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) 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 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 s.352 Companies Act 2014; 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.

Directors	Date
Conor Coyle	28 January 2026
Christina Coyle	28 January 2026

NOTES TO THE FINANCIAL STATEMENTS

1. BASIS OF FINANCIAL STATEMENTS

The directors consider that it is appropriate to prepare the financial statements on the basis that the company will continue in operation for the foreseeable future.

2. TURNOVER

Turnover represents amounts receivable for services net of VAT and trade discounts.

3. CALLED UP SHARE CAPITAL 2026

Issued

100 ordinary shares of €1.00 each 100

4. RELATED PARTY TRANSACTIONS

There were no related party transactions throughout the year.

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the directors on 28 January 2026

Directors

Conor Coyle

Christina Coyle