

**Kelcon Management Consultancy Limited**  
**Unaudited Abridged Financial Statements**  
**for the year ended 31 December 2025**

# Kelcon Management Consultancy Limited

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# **Kelcon Management Consultancy Limited**

## **Directors and Other Information:**

**Director**

**Paul Kelly**

**Company Secretary**

**Jessica Kelly**

**Company Number**

**341800 (Eire)**

**Registered Office and Business Address**

**14 Riversdale Avenue  
Old Lucan Road  
Palmerstown  
Dublin 20**

# **Kelcon Management Consultancy Limited**

## **Directors' Responsibility Statement**

### **for the year ended 31<sup>st</sup> December 2025**

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 the 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 and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. 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.

**Signed on behalf of the board**

**Paul Kelly**

**Director**

Date: 6<sup>th</sup> March 2026

# Kelcon Management Consultancy Limited

## Abridged Balance Sheet as at 31<sup>st</sup> December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors and Work in Progress		0	0
Cash and cash equivalents		6,494	6,639
		<u>6,494</u>	<u>6,639</u>
<b>Creditors: Amounts falling due within one year</b>	5	<u>(5,966)</u>	<u>(6,029)</u>
<b>Net Current Assets</b>		<u>528</u>	<u>430</u>
<b>Total Assets less Current Liabilities</b>		<u>528</u>	<u>430</u>
<b>Capital and Reserves</b>			
Called up share capital	7	100	100
Profit and Loss Account		428	330
		<u>528</u>	<u>430</u>
<b>Equity attributable to owners of the company</b>		<u>528</u>	<u>430</u>

I, as Director of Kelcon Management 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 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; 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 s.353 Companies Act 2014.

**Approved by the board on 6<sup>th</sup> March 2026 and signed on its behalf by:**

**Paul Kelly**

**Director**

## Kelcon Management Consultancy Limited

### Reconciliation of Shareholders' Funds at 31<sup>st</sup> December 2025

	Share capital	Retained earnings	Total
	€	€	€
Profit for the period	100	63	163
Net proceeds of equity ordinary share issue	-	-	-
<b>At 31 December 2024</b>	<b>100</b>	<b>330</b>	<b>430</b>
Profit for the year		98	98
<b>At 31 December 2025</b>	<b>100</b>	<b>428</b>	<b>528</b>

# Kelcon Management Consultancy Limited

## Notes To the Abridged Financial Statements for the year ended 31<sup>st</sup> December 2025

### 1. GENERAL INFORMATION

Kelcon Management Consultancy Limited is a company limited by shares incorporated in the Republic of Ireland. 14 Riversdale Avenue, Palmerstown, Dublin 20 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

#### Trade and other debtors

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.

#### Trade and other creditors

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.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency is translated at the rates of exchange ruling at the date of the transaction.

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

# Kelcon Management Consultancy Limited

## Notes To the Abridged Financial Statements for the year ended 31<sup>st</sup> December 2025 (cont'd)

### 3. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 12 month period ended 31 December 2024.

### 4. CREDITORS

	2025 €	2023 €
<b>Included in creditors:</b>		
<b>Amounts falling due within one year</b>		
Taxation (Note 5)	-	1,222
	<b>5,966</b>	<b>2,894</b>

### 5. TAXATION

	2025 €	2024 €
<b>Creditors:</b>		
VAT Control Account	3,291	2,963
PAYE Control Account	1,316	1,903

### 6. SHARE CAPITAL

			2025 €	2024 €
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
€1 Ordinary shares	1,000,000	€1 each	<b>1,000,000</b>	1,000,000
<b>Allotted, called up and fully paid</b>				
€1 Ordinary shares	100	€1 each	<b>100</b>	100

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At	
		31/12/25	01/01/25
Paul Kelly	€1 Ordinary shares	100	100
		<b>100</b>	100

### 7. DIRECTORS' TRANSACTIONS

	2025 €	2024 €
The following amounts are repayable to the director:	<b>1,359</b>	1,343

## **Kelcon Management Consultancy Limited**

### **Notes To the Abridged Financial Statements for the year ended 31<sup>st</sup> December 2025 (cont'd)**

#### **8. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 6<sup>th</sup> March 2026.