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**CONNECTED ACCOUNTING LIMITED**

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**UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2025**

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**CONNECTED ACCOUNTING LIMITED**

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## CONNECTED ACCOUNTING LIMITED

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### COMPANY INFORMATION

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<b>Directors</b>	Joseph O'Connor
<b>Secretary</b>	Ruth Murphy
<b>Company Number</b>	655088
<b>Date of Incorporation</b>	25/09/2020
<b>Legal Form</b>	Private Limited Company
<b>Place of Registration</b>	Republic of Ireland
<b>Registered Office</b>	9 Park Heath Grange Rath Drogheda, Co. Meath A92K5DX
<b>Accountants</b>	Connected Accounting Limited Chartered Accountants 9 Park Heath Grange Rath, Drogheda Co. Meath
<b>Bankers</b>	Revolut Bank UAB 2 Dublin Landings North Dock D01 V4A3 Dublin 1

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## CONNECTED ACCOUNTING LIMITED

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### PROFIT AND LOSS ACCOUNT

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	31 Dec 25	31 Dec 2024
	€	€
Turnover	37,582	38,116
Other Income	-	-
Cost of raw materials and consumables	-	-
Staff costs	(27,893)	(26,907)
Value adjustments and other amounts written off assets	-	-
Other expenses	(9,689)	(11,235)
Tax	-	-
<b>Profit or Loss</b>	<b>-</b>	<b>(26)</b>

*These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014.*

*The notes commencing on page 7 form part of these financial statements.*

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## CONNECTED ACCOUNTING LIMITED

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### BALANCE SHEET

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	31 Dec 25	31 Dec 2024
	€	€
Called up share capital not paid	-	-
Fixed assets	-	-
Current assets	5,773	2,997
Prepayments and accrued income	382	382
Creditors: amounts falling due within one year	(5,922)	(2,070)
<b>Net current assets (liabilities)</b>	<b>233</b>	<b>1,308</b>
Total assets less current liabilities	233	1,308
Creditors: amounts falling due after more than one year	-	-
Provisions for liabilities	-	-
Accruals and deferred income	(125)	(1,200)
<b>Net assets</b>	<b>108</b>	<b>108</b>
<b>Capital and reserves</b>	<b>108</b>	<b>108</b>

*The financial statements have been prepared in accordance with the micro-companies regime as permitted by Section 280D of the Companies Act 2014.*

*We as Directors of Connected Accounting Limited state that -*

*(a) the company is availing 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 to the company under section 334(1) in accordance with section 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 its profit and loss for such a year end to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.*

**Approved and authorised for issue by the board on 15 February 2026 and signed on its behalf by:**

*Joseph O'Connor*

JOSEPH O'CONNOR (2026, 2:54pm)

**DIRECTOR**

The notes commencing on page 7 form part of these financial statements

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## Connected Accounting Limited

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 1. 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.

##### 1.1 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 and promulgated by the Institute of Chartered Accountants in Ireland.

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

##### 1.2 Turnover

Turnover represents the invoice value, less sales tax, of sales made during the year.

##### 1.3 Tangible Fixed Assets and Depreciation

Tangible fixed 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 fixed assets, less their residual value, over their expected useful lives, as follows:

NO FIXED ASSETS

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.

##### 1.4 Leasing and Hire Purchase

Tangible fixed assets held under leasing arrangements which transfer substantially all of the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the profit and loss account.

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## Connected Accounting Limited

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### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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#### **1.5 Stocks**

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### **1.6 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 Statement of Financial Position date. Deferred tax is not recognised.

#### **1.7 Foreign Currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

#### **1.8 Financial Instruments**

##### **Ordinary share capital**

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

##### **Cash and cash equivalents**

Cash consists of cash on hand and demand deposits.

##### **Other financial assets**

Other financial assets include trade debtors. These financial assets are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

##### **Other financial liabilities**

Other financial liabilities include trade creditors. These financial liabilities are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expense incurred.

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## Connected Accounting Limited

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### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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<b>2. APPROPRIATION OF PROFIT AND LOSS ACCOUNT</b>	<b>31 Dec 25</b>	<b>31 Dec 2024</b>
	€	€
Profit (loss) brought forward	8	34
Profit (loss) for the Year	-	(26)
<b>Profit (loss) carried forward</b>	<b>8</b>	<b>8</b>

### 3. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 15 February 2026