

**Company registration number: 749107**

**COGO Consulting Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30 September 2025**

# COGO Consulting Limited

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## COGO Consulting Limited

Extract from the directors report in accordance with section 329 of the Companies Act 2014.

### Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 01/10/24 Number	At 30/09/25 Number
<b>Directors:</b>		
Lance Harcourt	1	1
Laurence Phelan	1	1
<b>Company secretary:</b>		
Laurence Phelan	1	1

## **COGO Consulting Limited**

### **Directors 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 Directors Responsibilities Statement accompanying those financial statements.

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 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 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. 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 by the company directors on 26 March 2026

**Lance Harcourt**  
**Director**

**Laurence Phelan**  
**Director**

**COGO Consulting Limited**

**Balance sheet  
As at 30 September 2025**

	Note	30/09/25 €	€	30/09/24 €	€
<b>Current assets</b>					
Debtors	3	63,863		18,641	
Cash at bank and in hand		16,755		574	
		80,618		19,215	
<b>Creditors: amounts falling due within one year</b>					
	4	(42,969)		(10,854)	
<b>Net current assets</b>			37,649		8,361
<b>Total assets less current liabilities</b>			37,649		8,361
<b>Net assets</b>			37,649		8,361
<b>Capital and reserves</b>					
Called up share capital presented as equity			2		2
Profit and loss account			37,647		8,359
<b>Shareholders funds</b>			37,649		8,361

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of COGO Consulting Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholders 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);
- 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 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

**The notes on pages 5 to 8 form part of these abridged financial statements.**

**COGO Consulting Limited**

**Balance sheet (continued)**

**As at 30 September 2025**

- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 26 March 2026 and signed on behalf of the board by:

**Lance Harcourt**  
**Director**

**Laurence Phelan**  
**Director**

**The notes on pages 5 to 8 form part of these abridged financial statements.**

## COGO Consulting Limited

### Notes to the abridged financial statements Financial year ended 30 September 2025

#### 1. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as published by Chartered Accountants Ireland including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euros, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for 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

The taxation expense when applicable represents the aggregate amount of current and deferred tax recognised in the reporting period. 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.

Current tax is recognised on taxable profit for the current and past periods. Current 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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### Trade and other debtors

Trade and other debtors are recognised initially at transaction price. Subsequently they are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss account.

## COGO Consulting Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

#### Cash flow exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have not elected to prepare a cash flow statement.

#### Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

## 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	<b>Year ended 30/09/25</b>	Period ended 30/09/24
	€	€
Wages and salaries	122,935	23,948
Social insurance costs	13,697	2,565
	<u>136,632</u>	<u>26,513</u>

COGO Consulting Limited

Notes to the abridged financial statements (continued)  
Financial year ended 30 September 2025

3. Debtors

	30/09/25	30/09/24
	€	€
Trade debtors	61,962	15,709
Other debtors	1,901	2,932
	<u>63,863</u>	<u>18,641</u>

4. Creditors: amounts falling due within one year

	30/09/25	30/09/24
	€	€
Trade creditors	33,735	-
Other creditors	2,000	9,140
Tax and social insurance:		
PAYE and social welfare	5,634	114
Accruals	1,600	1,600
	<u>42,969</u>	<u>10,854</u>

## COGO Consulting Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

#### 5. Directors transactions

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

	30/09/25	30/09/24
	€	€
At the start of the financial year	(2,141)	-
Advances made to the company during the financial year	(12,999)	(9,142)
Amounts repaid by the company during the financial year	13,140	2
At the end of the financial year	<u>(2,000)</u>	<u>(9,140)</u>

Disclosure for each director or other person is as follows:

##### Laurence Phelan

	30/09/25	30/09/24
	€	€
At the start of the financial year	-	-
Advances made to the company during the financial year	(6,999)	(7,000)
Amounts repaid by the company during the financial year	5,999	1
At the end of the financial year	<u>(1,000)</u>	<u>(6,999)</u>

##### Lance Harcourt

	30/09/25	30/09/24
	€	€
At the start of the financial year	(2,141)	-
Advances made to the company during the financial year	(6,000)	(2,142)
Amounts repaid by the company during the financial year	7,141	1
At the end of the financial year	<u>(1,000)</u>	<u>(2,141)</u>

#### 6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 26 March 2026.