

Company Number: 707322

CONKIER VISION LIMITED
Abridged Financial Statements for the year ended 31 December
2025

CONKIER VISION LIMITED
DIRECTORS AND OTHER INFORMATION

Directors

Craig Olsen
Andrew Olsen

Company Secretary

Craig Olsen

Registered Office

Aghany
Louisburgh
Mayo

Business Address

Aghany, c/o Andrew Olsen
Louisburgh
Mayo
Ireland

Bankers

AiB
Main Street
Castlebar,
Co. Mayo

CONKIER VISION LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 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", applying Section 1A of that Standard, 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 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;
- 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 and enable the financial statements to be readily and properly 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Andrew Olsen
Director
05-Jan-25



Craig Olsen
Director
05-Jan-25



CONKIER VISION LIMITED
BALANCE SHEET

as at 31 December 2025

	Notes	2025
		€
Fixed Assets		
Intangible assets		
Tangible assets		
Investments		0
Current Assets		
Stocks		
Debtors		
Cash and cash equivalents		1,903
		1,903
Creditors: Amounts falling due within one year	6	
		1,903
Net Current Assets/(Liabilities)		1,903
Total Assets less Current Liabilities		1,903
Creditors		
Amounts falling due after more than one year	6	0
Net Assets		1,903
Capital and Reserves		
Called up share capital presented as equity	8	100
Share premium account	9	
Profit and Loss Account	9	1,803
Un-realised investment gains		
Equity attributable to owners of the company		1,903

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

We as Directors of CONKIER VISION LIMITED, state that -

The company has relied on the specified exemption contained in section 352 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Signed on behalf of the board

Andrew Olsen
Director
05-Jan-25



Craig Olsen
Director
05-Jan-25



I/We, as director(s) of (company name), 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

Signed on behalf of the board

Andrew Olsen
Director
05-Jan-25



Craig Olsen
Director
05-Jan-25



CONKIER VISION LIMITED

Profit & Loss Account

1 January 2025 - 31 December 2025

Turnover

Cost of Sales

	Note	€ 2025
	3	141,900
		0

Gross Profit		141,900
Administrative expenses		145,216
Operating profit / loss		-3,316
Profit on disposal of fixed assets		0
Profit / loss on ordinary activities before interest		-3,316
Interest payable and similar charges		0
Profit / loss on ordinary activities before taxation		-3,316
Tax on profit on ordinary activities	7	0
Profit for the financial year	4	-3,316

CONKIER VISION LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 31 December 2025

1. GENERAL INFORMATION

CONKIER VISION LIMITED is a company limited by shares incorporated in the Republic of Ireland. and Aghany, Louisburgh, Mayo, is the registered office, which is also the principal place of business of the company. .

The nature of the company's operations is the provision of beauty services and financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policiematerial in relation to the company's financial statements have been applied consistently in dealing with items which are considered:

Statement of compliance

The financial statements of the company for the year ended 30 June 2021 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" Section 1A, issued by the Financial Reporting Council.

Turnover

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

Functional Currency

The functional currency of the financial statements is the euro.

Significant Accounting Judgements

Management is required to make judgements in the process of applying the company's accounting policies.

The key judgement made in these financial statements is that the leases disclosed in Note 13 are finance rather than operating leases.

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 estimated residual value, over their expected useful lives as follows:

Short leasehold property - 10% Straight line
Fixtures, fittings and equipment - 15% Straight line

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.

Leasing and hire purchases

Tangible fixed assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet 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.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired.

Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 8 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is rendered.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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 are 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

Share capital of the company

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

3. TURNOVER

Consulting services	2025 141,900
Other income	0

4. OPERATING PROFIT

Operating profit is stated after charging:

Depreciation of tangible fixed assets	0
Amortisation of goodwill	0

5. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows: 2025
Number

Administration	2
	2
The staff costs (inclusive of directors' salaries) comprise:	€
Wages and salaries	83,040
Pensions	58,500
	141,540

6. CREDITORS

Included in creditors: €

Amounts falling due within one year

Taxation (Note 7)	0
Net obligations under finance leases and hire purchase contracts	0

Amounts falling due after more than one year 0

Net obligations under finance leases and hire purchase contracts 0

7. TAXATION

Creditors: €

VAT	
Corporation tax	0
PAYE	0

8. SHARE CAPITAL

Allotted, called up and fully paid

Ordinary Shares	Number of shares 100	Value of units €1 each
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The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 31/12/24
Andrew Olsen	Ordinary Share	50
Craig Olsen	Ordinary Share	50

	Share premium account	Profit and loss account
9. RESERVES		
At 31 December 2024		5,219
Profit for the year	-	-3,316
At 31 December 2025		1,903

Share Premium Reserve

10. DIRECTORS' REMUNERATION

	€
Salaries	83,040
Pension contributions	58,500

11. RELATED PARTY TRANSACTIONS

12. POST-BALANCE SHEET EVENTS

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

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 6 January 2025

**CONKIER VISION LIMITED
EXTRACT FROM DIRECTORS' REPORT**

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

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

Name	Class of Shares	Number held at 31/12/2025	Number held at
Andrew Olsen	Ordinary Share	50	
Craig Olsen	Ordinary Share	50	

There were no changes in shareholdings between 1 Jan 2025 and the date of signing the financial statements.