

Company registration number: 612679

Elevateedge Coaching and Consulting Limited
Unaudited abridged financial statements
for the financial year ended 31st December 2025

Elevateedge Coaching and Consulting Limited

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Elevateedge Coaching and Consulting Limited

Directors and other information

Director	Anne Caulfield
Secretary	Thomas Caulfield
Company number	612679
Registered office	51 Bracken Road Sandyford Dublin 18 Co Dublin
Business address	51 Bracken Road Sandyford Dublin 18 Co Dublin
Accountants	rgr partners Dunlo Street Ballinasloe Co Galway
Bankers	Bank of Ireland Industrial Estate Galway

Elevateedge Coaching and Consulting Limited

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has 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 director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and director's report comply with the Companies Act 2014. She is 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.

Elevateedge Coaching and Consulting Limited

Balance sheet As at 31st December 2025

	Note	2025 €	€	2024 €	€
Current assets					
Stocks	7	-		4,031	
Debtors	8	1,320		5,400	
Cash at bank and in hand		56,743		76,343	
		58,063		85,774	
Creditors: amounts falling due within one year					
	9	(29,754)		(9,360)	
Net current assets			28,309		76,414
Total assets less current liabilities			28,309		76,414
Net assets			28,309		76,414
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			28,209		76,314
Shareholder funds			28,309		76,414

These 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'.

I, as director of Elevateedge Coaching and 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 shareholder 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);
- I 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 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.

The notes on pages 5 to 10 form part of these abridged financial statements.

Elevateedge Coaching and Consulting Limited

Balance sheet (continued)
As at 31st December 2025

These abridged financial statements were approved by the director of the company on 2nd April 2026 and signed by:

Anne Caulfield
Director

Elevateedge Coaching and Consulting Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. Accounting policies and measurement bases

Basis of preparation

The directors have elected to prepare the financial statements in accordance with 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 for the financial year and otherwise comply with the Companies Act 2014.

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

Going concern

On 26th January 2026, the director and shareholder made the decision to recommend to wind up the Company because the director and shareholder believes that the company no longer has a viable business. The financial statements have been prepared on a basis other than going concern, which is described as the break up basis. The preparation of financial statements on a break up basis is a departure from the requirement of the Companies Act 2014 to prepare financial statements on a going concern basis. This departure is made to comply with the overriding requirement in the Companies Act for the financial statements to give a true and fair view of assets, liabilities and financial position as at the financial year end date and of the profit or loss of the company for the financial year.

Turnover

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.

Taxation

The taxation expense 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.

Work In Progress

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Elevateedge Coaching and Consulting Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

2. Turnover

Turnover arises from:

	2025	2024
	€	€
Coaching and consulting	64,191	100,445
	<u>64,191</u>	<u>100,445</u>

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

3. Staff costs

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

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	36,047	44,680
Other retirement benefit costs	8,669	4,760
Other compensation - compensation for loss of office	16,280	-
	<u>60,996</u>	<u>49,440</u>

4. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	36,047	44,680
Pension contributions to defined contribution plans in respect of qualifying services	8,669	4,760
Compensation for loss of office	16,280	-
	<u>60,996</u>	<u>49,440</u>

Elevateedge Coaching and Consulting Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

5. Tax on loss/profit

Reconciliation of tax expense

	2025	2024
	€	€
(Loss)/profit before taxation	(48,105)	-
(Loss)/profit multiplied by rate of tax	(6,013)	-
Unrelieved tax losses	6,013	-
Tax on loss/profit	-	-

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	76,314	76,314
(Loss)/profit for the financial year	(48,105)	-
At the end of the financial year	28,209	76,314

7. Work In Progress

	2025	2024
	€	€
Work in progress	-	4,031

8. Debtors

	2025	2024
	€	€
Trade debtors	600	5,400
Other debtors	720	-
	1,320	5,400

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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	382	1,019
Other creditors (Directors Loan Note 10)	4,748	2,738
PAYE and social welfare	-	695
Corporation tax	-	-
VAT	-	4,908
Accruals	24,624	-
	29,754	9,360

10. Directors transactions

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

	2025	2024
	€	€
At the start of the financial year	(2,738)	(2,738)
Amounts repaid during the financial year	(2,010)	-
At the end of the financial year	(4,748)	(2,738)

Disclosure for each director or other person is as follows:

Anne Caulfield

The Director Anne Caulfield was owed €2,738 in mileage and expenses at 31st December 2023 and €2,010 in relation to subsistence expenses for 2025 due to the increase in the standard domestic subsistence rate from 29th January 2025.

	2025	2024
	€	€
At the start of the financial year	(2,738)	(2,738)
Amounts repaid during the financial year	(2,010)	-
At the end of the financial year	(4,748)	(2,738)

11. Related party transactions

There were no related party transactions other than those stated in Note 10.

12. Key management personnel

Key management is Anne Caulfield.

Elevateedge Coaching and Consulting Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

13. Controlling party

The key controlling party is Anne Caulfield

14. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 2nd April 2026.