

McElvaney Consultants Limited

Abridged Financial Statements

Year ended 30 September 2025

Registered number 373921

McElvaney Consultants Limited

Directors and other information

Directors

Joe McElvaney

Registered Office and Business Address

31 Newbridge Avenue
Dublin 4

Company Secretary

Claire McElvaney

Bankers

Bank of Ireland
Pembroke Road
Ballsbridge
Dublin 4

McElvaney Consultants Limited

Directors, Secretary and their interests

The Articles and Association of the Company do not require the Directors to retire by rotation

The Directors and Secretary who held office at 30th September 2025 had no interests other than those shown below in the shares or debentures or loan stock of the Company.

Name of Director/Secretary	Interest at end of year	Interest at beginning of year
Joe McElvaney	50	50
Claire McElvaney	50	50

No other persons served as directors during the year ended 30 September 2025.

McElvaney Consultants Limited

Statement of accounting policies *for the year ended 30th September 2025*

The following policies have been applied consistently in dealing with items which are considered material to the Company's financial statements.

Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014 and under the historical cost accounting rules.

Fixed assets and depreciation

Fixed assets are stated at cost or valuation, less accumulated depreciation. Depreciation is provided by the Company to write off the cost of fixed assets by equal instalments over their estimated useful economic lives as follows:

Office equipment	-	Between 6 & 7 years
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Turnover

Turnover represents the value of fees and commissions receivable (excluding value added tax).

Taxation

The charge for taxation is based on the profit for the year.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction, or fixed rates of exchange under fixed currency contracts where such contracts exist. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date. Gains or losses on translation are included in the Profit and Loss Account.

McElvaney Consultants Limited

Balance Sheet

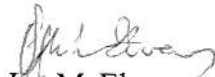
at 30th September 2025

	<i>Note</i>	2025	2024	2025	2024
		€	€	€	€
Fixed Assets					
Fixed Assets	6		-		-
Current Assets					
Debtors	7	-		-	
Cash at bank and in hand		20,506		28,796	
		<hr/>		<hr/>	
		20,506		28,796	
Creditors: amounts falling due within one year					
	8	-		-	
Net current assets					
			20,506		28,796
			<hr/>		<hr/>
Total assets					
			20,506		28,796
Capital and reserves					
Called up share capital			100		100
Profit and Loss account	10		20,406		28,696
			<hr/>		<hr/>
Shareholders' funds – equity					
			20,506		28,796

We, as Directors of McElvaney Consultants 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; 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.

On behalf of the Board


Joe McElvaney
Director

Date:

McElvaney Consultants Limited

Notes

forming part of the abridged financial statements

1. Turnover

All turnover derives from consultancy services.

2. Statutory and other information

	2025	2024
	€	€
Directors' remuneration including pension cost		
- for services as directors	-	-
- for other services	-	-
Depreciation of fixed assets	-	-

3. Staff numbers and expenses

The average number of persons employed by the Company in the financial year was 0. The aggregate payroll cost of those persons was as follows:

	2025	2024
	€	€
Salaries	-	-
Social Welfare costs	-	-
Other pension costs	-	-
	<hr/>	<hr/>
	-	-

McElvaney Consultants Limited

Notes (continued)

4. Tax on profit on ordinary activities

	2025	2024
	€	€
Total tax payable	-	-

5. Dividends

	2025	2024
	€	€
Dividends paid in year	-	-

6. Fixed assets

	2025	2024
	€	€
Cost		
At beginning of year	24,852	24,852
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
At end of year	24,852	24,852
Depreciation		
At beginning of year	24,852	24,852
Charge for year	-	-
Disposals	-	-
	<hr/>	<hr/>
At end of year	24,852	24,852
Net book value	-	-

McElvaney Consultants Limited

Notes (continued)

7. Debtors: amounts falling due within one year	2025	2024
	€	€
Unbilled debtors	-	-
Billed debtors	-	-
Other debtors	-	-
	<u>-</u>	<u>-</u>
	-	-
8. Creditors: amounts falling due within one year.	2025	2024
	€	€
PAYE	-	-
PRSI	-	-
VAT	-	-
Corporation Tax	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>
	-	-
9. Called up share capital	2025	2024
	€	€
Authorised		
Equity: Ordinary shares of €1.00	1,000	1,000
Allotted, called up and fully paid		
Equity: Ordinary shares of €1.00	100	100
10. Reserves	2025	2024
	€	€
At beginning of year	28,696	29,439
Profit for financial year	(8,290)	(743)
Dividends paid	-	-
	<u>20,406</u>	<u>28,696</u>
At end of year	20,406	28,696