

Company registration number: **701519**

KJ Core Consulting Ltd
Unaudited Financial Statements
for the year ended 31 July 2025

KJ Core Consulting Ltd

Unaudited Financial Statements

Year ended 31 July 2025

CONTENTS	PAGE
Directors and Other Information	1
Director's Report	2 - 3
Accountant's Report	4
Profit and Loss Account	5
Balance Sheet	6 - 7
Notes to the Financial Statements	8 - 10

KJ Core Consulting Ltd

Directors and Other Information

Year ended 31 July 2025

Director	Patrick Leydon
Company secretary	Susan Leydon
Accountant	McDowell & Company 35 Wolfe Tone st Sligo Sligo F91 K310 Ireland
Registered office	Mullaghmore Road Cliffoney Sligo Ireland

KJ Core Consulting Ltd

Director's Report

Year ended 31 July 2025

The director presents the report and the unaudited financial statements of the company for the year ended 31 July 2025.

DIRECTORS

The director who served the company during the year was as follows:

Patrick Leydon

ACCOUNTING RECORDS

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at Mullaghmore Road, Cliffooney, Sligo, Ireland.

DIVIDENDS

During the year the director has not paid any interim dividends or recommended payment of a final dividend.

DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 31 July 2025 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

	At end of year	At start of year or on subsequent appointment
	No.	No.
Susan Leydon	10	10

The director and the secretary who served at 31 July 2025, had no interests in debentures of the company.

KJ Core Consulting Ltd

Director's Report (continued)

Year ended 31 July 2025

Patrick Leydon

Patrick Leydon

Director

07/04/2026

KJ Core Consulting Ltd

Report to the director on the preparation of the unaudited statutory financial statements of KJ Core Consulting Ltd

Year ended 31 July 2025

As described on the balance sheet, the Board of Directors of KJ Core Consulting Ltd are responsible for the preparation of the financial statements for the year ended 31 July 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

McDowell & Company

35 Wolfe Tone st
Sligo
Sligo
F91 K310
Ireland

KJ Core Consulting Ltd

Profit and Loss Account

Year ended 31 July 2025

	2025	2024
	€	€
Turnover	67,967	90,722
Cost of raw materials and consumables	(649)	(160)
Staff costs	(836)	(2,831)
Value adjustments and other amounts written off assets	(550)	-
Other expenses	(36,873)	(35,148)
Tax	(3,746)	(6,579)
Profit	25,313	46,004

KJ Core Consulting Ltd

Balance Sheet

31 July 2025

	2025	2024
	€	€
Fixed assets	4,953	-
Current assets	147,811	109,970
Creditors: amounts falling due within one year	(42,868)	(25,390)
Net current assets	104,943	84,580
Total assets less current liabilities	109,896	84,580
Capital and reserves	109,896	84,580

I, as director of KJ Core Consulting Ltd 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 section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- I acknowledge the obligations of the company 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.

These financial statements have been prepared in accordance with the micro companies regime.

KJ Core Consulting Ltd

Balance Sheet (continued)

31 July 2025

Patrick Leydon

Director

Company registration number: 701519

KJ Core Consulting Ltd

Notes to the Financial Statements

Year ended 31 July 2025

1 General information

KJ Core Consulting Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 701519 and the address of the registered office is Mullaghmore Road, Cliffooney, Sligo, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

KJ Core Consulting Ltd

Notes to the Financial Statements (continued)

Year ended 31 July 2025

FINANCIAL INSTRUMENTS

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

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

4 Director's transactions

	2025	2024
	€	€
At start of year	(15,751)	(35,799)
Advances made	(30,543)	(26,935)
Amounts repaid	14,100	46,983
At end of year	<u>(32,194)</u>	<u>(15,751)</u>

KJ Core Consulting Ltd

Notes to the Financial Statements (continued)

Year ended 31 July 2025

5 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	58,764	38,476
Profit for the financial year	25,313	46,004
At end of year	<u>84,077</u>	<u>84,480</u>