

**Company registration number: 584489**

**Clifford Learning and Business Consulting Limited**

**Unaudited abridged financial statements  
for the financial year ended 30 June 2025**

# Clifford Learning and Business Consulting Limited

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# Clifford Learning and Business Consulting Limited

## Directors and other information

<b>Directors</b>	Ms Raquel Hanley Mr Justin Henshaw
<b>Company number</b>	584489
<b>Registered office</b>	SCCUL Enterprise Centre Castlepark Road Ballybane Galway
<b>Business address</b>	SCCUL Enterprise Centre Castlepark Road Ballybane Co. Galway
<b>Accountants</b>	J. Mc Evoy & Co. Office Suite 1 Celbridge Town Centre Celbridge Co. Kildare

# Clifford Learning and Business Consulting Limited

## Directors report

The directors present their annual report and the unaudited abridged financial statements of the company for the financial year ended 30 June 2025.

### Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Ms Raquel Hanley  
Mr Justin Henshaw

### Principal activities

Other Education N.e.c.

### Principal risks and uncertainties

FINANCIAL RISK-The Directors of the Company closely monitor the Company's trading activities to manage credit, liquidity and other financial risk. The Company has developed appropriate financial management and reporting systems to mitigate such risks.

### Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

### Events after the end of the reporting period

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

### 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 30/06/25 Number	At 01/07/24 Number
<b>Directors:</b>		
Ms Raquel Hanley	500	500
Mr Justin Henshaw	500	500
	<u>          </u>	<u>          </u>

### Accounting records

The measures taken by the directors 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 SCCUL Enterprise Centre, Castlepark Road, Ballybane, Co. Galway.

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.

This report was approved by the board of directors on 4 February 2026 and signed on behalf of the board by:



Ms Raquel Hanley  
Director



Mr Justin Henshaw  
Director

## **Clifford Learning and Business 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 105 "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.

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors report that complies with the requirements of the Companies Act 2014.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Income Statement, the Statement of Financial Position and notes: The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business. The directors confirm that they have made available to J. McEvoy & Co., all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements. The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2024.

## **Clifford Learning and Business Consulting Limited**

### **Accountants' Report to the board of directors on the Unaudited abridged financial statements of Clifford Learning and Business Consulting Limited**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 June 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

#### **Scope of Work**

We compiled the financial statements in accordance with the guidance contained Compilation Engagements - Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the Financial Statements.

J. Mc Evoy & Co.  
Chartered Accountants and Statutory Audit Firm

Office Suite 1  
Celbridge Town Centre  
Celbridge  
Co. Kildare

4 February 2026

**Clifford Learning and Business Consulting Limited**

**Balance sheet  
As at 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Current assets	24,083	10,360
Creditors: amounts falling due within one year	(7,850)	(10,047)
<b>Net current assets</b>	<u>16,233</u>	<u>313</u>
<b>Total assets less current liabilities</b>	16,233	313
Creditors: amounts falling due after more than one year	(10,297)	(13,111)
Accruals and deferred income	(4,209)	(3,482)
<b>Net assets/(liabilities)</b>	<u>1,727</u>	<u>(16,280)</u>
<b>Capital and reserves</b>	<u>1,727</u>	<u>(16,280)</u>

We, as directors of Clifford Learning and Business Consulting 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 section 358 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 4 February 2026 and signed on behalf of the board by:



**Ms Raquel Hanley**  
Director



**Mr Justin Henshaw**  
Director

## Clifford Learning and Business Consulting Limited

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

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is SCCUL Enterprise Centre, Castlepark Road, Ballybane, Galway.

#### 2. Statement of compliance

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

#### 3. Accounting policies and measurement bases

##### Basis of preparation

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

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

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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.

## Clifford Learning and Business Consulting Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 June 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.

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. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(17,280)	3,352
Profit/(loss) for the financial year	18,007	(20,632)
<b>At the end of the financial year</b>	<u>727</u>	<u>(17,280)</u>