

Company Number: 768062

**JL Sportsconsulting Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 18 July 2024 (date of incorporation) to 30 June  
2025**

**JL Sportsconsulting Limited**  
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# JL Sportsconsulting Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	2025 €
Called up share capital not paid	1,000
Current assets	200
Creditors: amounts falling due within one year	(6,005)
<b>Net Current Liabilities</b>	<b>(4,805)</b>
<b>Total Assets less Current Liabilities</b>	<b>(4,805)</b>
Accruals and deferred income	(2,321)
<b>Net Liabilities</b>	<b>(7,126)</b>
<b>Capital and Reserves</b>	<b>(7,126)</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of JL Sportsconsulting 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 period and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014 (as a micro company). The company 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 Companies Act 2014 and the micro companies' regime.

**Approved by the Director and authorised for issue on 19 March 2026 :**

**Mr Marco Thierbach**  
Director

# JL Sportsconsulting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 July 2024 (date of incorporation) to 30 June 2025

### 1. General Information

JL Sportsconsulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 768062. The registered office of the company is N17, Main Street, Ballindine, Co Mayo, F12 K2A0 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### 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.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### 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 provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

##### Short term benefits

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 received.

continued

AFRS105 NonAudit Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year from 1 January 2025 (date of incorporation) to 31 December 2025

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##### Annual bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

##### Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available

## JL Sportsconsulting Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 July 2024 (date of incorporation) to 30 June 2025

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

<b>3. Appropriation of Income Statement</b>	<b>2025</b>
	<b>€</b>
Profit brought forward	-
Loss for the financial period	<b>(8,126)</b>
<b>Loss carried forward</b>	<b>(8,126)</b>

### 4. Post-Balance Sheet Events

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

### 5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 March 2026.