

EMH LEARNING CONSULTANTS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

EMH LEARNING CONSULTANTS LIMITED

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EMH LEARNING CONSULTANTS LIMITED

COMPANY INFORMATION

Director	Emma Hardy (appointed 23 August 2017)
Company secretary	Angela Hardy
Registered number	610350
Registered office	25 Kilteragh Road Dublin 18 D18 E7K3
Accountants	Noone Casey Financial Services Limited Chartered Accountants & Auditors 25 Herbert Place Dublin 2

EMH LEARNING CONSULTANTS LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF EMH LEARNING CONSULTANTS LIMITED FOR THE YEAR ENDED 31 DECEMBER 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of EMH Learning Consultants Limited for the year ended 31 December 2025 which comprise the Balance sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of EMH Learning Consultants Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of EMH Learning Consultants Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of EMH Learning Consultants Limited 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 EMH Learning Consultants Limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical 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 as at 31 December 2025 your duty to ensure that EMH Learning Consultants Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of EMH Learning Consultants Limited. You consider that EMH Learning Consultants Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of EMH Learning Consultants Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Noone Casey Financial Services Limited

Chartered Accountants & Auditors

25 Herbert Place
Dublin 2
6 March 2026

EMH LEARNING CONSULTANTS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	4	100	100
		100	100
Total assets less current liabilities		100	100
Net assets		100	100
Capital and reserves			
Called up share capital presented as equity		100	100
Shareholders' funds		100	100

I, as director of EMH Learning Consultants Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (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 state 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) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 financial statements were approved:

Emma Hardy
Director

Date: 6 March 2026

The notes on page 4 form part of these financial statements.

EMH LEARNING CONSULTANTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

EMH Learning Consultants Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 25 Kilteragh Road, Dublin 18, D18 E7K3, which is also the principal place of business of the company. The nature of the company's operations and it's principal activities are set out in the Director's Report on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. Debtors

	2025 €	2024 €
Trade debtors	100	100
	<u>100</u>	<u>100</u>

5. Approval of financial statements

The director approved these financial statements for issue on 6 March 2026