

Company registration number: 756426

Irish Liquid Gold Consultancy Limited
Unaudited abridged financial statements
for the financial year ended 31 December 2025

Irish Liquid Gold Consultancy Limited

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Irish Liquid Gold Consultancy Limited

Balance sheet As at 31 December 2025

	31/12/25	31/12/24
	€	€
Current assets	875	2,180
Creditors: amounts falling due within one year	-	(402)
Net current assets	<u>875</u>	<u>1,778</u>
Total assets less current liabilities	875	1,778
Accruals and deferred income	(615)	(615)
Net assets	<u><u>260</u></u>	<u><u>1,163</u></u>
Capital and reserves	<u><u>260</u></u>	<u><u>1,163</u></u>

I, as director of Irish Liquid Gold Consultancy 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 shareholder 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) 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 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 director of the company on 28 January 2026 and signed by:

John Michael Gibson
Director

Irish Liquid Gold Consultancy Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

Irish Liquid Gold Consultancy Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 756426. The registered office of the company is Thornberry, Belan Avenue, Moone, Kildare. 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. 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.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Irish Liquid Gold Consultancy Limited

Notes to the abridged financial statements (continued) Financial year ended 31 December 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

	31/12/25	31/12/24
	€	€
At the start of the financial year	1,063	-
(Loss)/profit for the financial year	(903)	1,063
At the end of the financial year	<u>160</u>	<u>1,063</u>

5. Events after the end of the reporting period

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

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 28 January 2026.