

LESLEY ELDER CONSULTING (IRELAND) LIMITED

**Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025**

LESLEY ELDER CONSULTING (IRELAND) LIMITED

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for the financial year ended 30 June 2025**

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LESLEY ELDER CONSULTING (IRELAND) LIMITED

COMPANY INFORMATION

for the financial year ended 30 June 2025

DIRECTOR

Lesley Elder

SECRETARY

Roolt Business Services Limited

REGISTERED OFFICE

Ground Floor
71 Lower Baggot Street
Dublin 2
D02 P593
Ireland

COMPANY NUMBER

721297

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

LESLEY ELDER CONSULTING (IRELAND) LIMITED

BALANCE SHEET

As at 30 June 2025

	2025	2024
	€	€
Current assets	100	183,830
Creditors: amounts falling due within one year	-	(25,978)
Net current assets	100	157,852
Total assets less current liabilities	100	157,852
Accruals and deferred income	-	(1,361)
Net assets	100	156,491
Capital and reserves	100	156,491

I, as director of Lesley Elder Consulting (Ireland) Limited, 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 the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

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

The financial statements of Lesley Elder Consulting (Ireland) Limited (registered number: 721297) were approved and authorised for issue by the director on 27 January 2026 and were signed on its behalf by:

Lesley Elder
Director

LESLEY ELDER CONSULTING (IRELAND) LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Lesley Elder Consulting (Ireland) Limited (registered number 721297) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street,, Dublin 2, D02 P593,, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Lesley Elder Consulting (Ireland) Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

In 2025 the directors made the decision that the Company would cease trading and that the residual trading activities be transferred to certain fellow group companies. The transfer was finalised in June 2025. As a result the financial statements have been prepared on a basis other than the going concern basis of preparation. The directors have included in the financial statements any provision for future costs of terminating the business, which were committed to at the balance sheet date and where appropriate the Company's assets have been written down to their net realisable value.

Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable. Where a contract has only been partially completed at the Balance Sheet date turnover represents the fair value of the service provided to date based on the stage of completion of the contract activity at the Balance Sheet date. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

LESLEY ELDER CONSULTING (IRELAND) LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 June 2025

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

Ordinary share capital

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

LESLEY ELDER CONSULTING (IRELAND) LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 June 2025

2. Appropriation of profit and loss

	Called-up share capital	Profit and loss account
	€	€
At 01 July 2023	100	133,978
Profit for the financial year	-	72,363
Total comprehensive income	-	72,363
Dividends paid on equity shares	-	(49,950)
At 30 June 2024	100	156,391
At 01 July 2024	100	156,391
Write off of Accounts Due to Cessation of Accounts	-	(156,391)
At 30 June 2025	100	-