

Company Number: 400654

John Malone Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

John Malone Consulting Limited

CONTENTS

	Page
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

John Malone Consulting Limited
DIRECTORS AND OTHER INFORMATION

Directors	John Malone Mary Malone
Company Secretary	Mary Malone
Company Number	400654
Registered Office and Business Address	Lodge Park Straffan Co. Kildare Ireland
Accountants	Ellis Quinlan & Co. Limited Chartered Certified Accountants Frederick House New Row Naas Co. Kildare W91 T9DD Republic of Ireland
Bankers	Allied Irish Banks Plc 1 Lower Baggott Street Dublin 2

John Malone Consulting Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	2025	2024
	€	€
Non-Current Assets	<u>56</u>	<u>76</u>
Current assets	4,101	4,833
Prepayments and accrued income	833	833
Payables: amounts falling due within one year	<u>(1,257)</u>	<u>(2,155)</u>
Net Current Assets	<u>3,677</u>	<u>3,511</u>
Total Assets less Current Liabilities	3,733	3,587
Accruals and deferred income	<u>(1,470)</u>	<u>(1,470)</u>
Net Assets	<u>2,263</u>	<u>2,117</u>
Equity	<u>2,263</u>	<u>2,117</u>

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".

We as Directors of John Malone 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 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) 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 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 Directors and authorised for issue on 16 January 2026 and signed on its behalf by:

John Malone
Director

Mary Malone
Director

John Malone Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

John Malone Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 400654. The registered office of the company is Lodge Park, Straffan, Co. Kildare, Ireland 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's 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 year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Revenue

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Related Party

For the purposes of these financial statements a party is considered to be related to the company if:

- 1) the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- 2) the company and the party are subject to common control;
- 3) the party is an associate of the company or forms part of a joint venture with the company;
- 4) the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- 5) the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- 6) the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables

Trade and other receivables 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.

John Malone Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Trade and other payables

Trade and other payables 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.

Taxation

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

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

Share capital of the company

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.

3. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	2,115	1,227
Profit for the financial year	146	888
Profit carried forward	<u>2,261</u>	<u>2,115</u>

4. Going concern

In considering the going concern assumption, the directors note the company has achieved a profit in the amount of €146 for the current financial year. The company is in a current asset position in the amount of €2,207 and a net asset position in the amount of €2,263. The directors are confident that the company will remain profitable for the next 12 months.

The directors have confirmed their willingness to continue to support the company financially when needed for a period of not less than 12 months from the date of approval of the financial statements. Accordingly, the directors consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments to the carrying value or classification of assets and liabilities that would result if the company was unable to continue as a going concern.

5. Post-Balance Sheet Events

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

6. Related Party

There were no transactions noted with the directors of the company during the current financial year apart from the director's remuneration noted in the financial statements.

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 January 2026.