

LISSARD CONSULTING LIMITED

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

LISSARD CONSULTING LIMITED

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FOR THE YEAR ENDED 31ST DECEMBER 2025

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LISSARD CONSULTING LIMITED
DIRECTORS AND OTHER INFORMATION
FOR THE YEAR ENDED 31ST DECEMBER 2025

BOARD OF DIRECTORS

GERARD FAHEY
CHRISTINA FAHEY

SECRETARY AND REGISTERED OFFICE

GERARD FAHEY
LISSARD
GALBALLY
CO. LIMERICK

COMPANY NUMBER

533331

SOLICITORS

UNA POWER
SOLICITORS
HOSPITAL
CO. LIMERICK

PRINCIPAL BANKERS

BANK OF IRELAND
TIPPERARY TOWN
CO. TIPPERARY

LISSARD CONSULTING LIMITED

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2025

The directors submit their report together with the financial statements for the year ended 31st December 2025

In preparing the Financial Statements , the directors have exercised the options available to a small sized private company under the Companies (Amendment) Act.

Principal activities

The company provides Engineering Consultancy services to the Construction and related Industries..

Results and Dividends

The net profit/(loss) for the year was 10,121 the directors do not recommend the payment of a dividend.

Principal Risks and Uncertainties

There principal risks and uncertainties relate directly to those prevailing in the Construction Industry.

Future Development

The company intends to continue to expand its consultancy services.

Events since the year end

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

Books of Account

In order to comply with the requirements of Section 202 of the Companies Act 1990 regarding proper Books of Account , the directors have implemented the necessary policies and procedures for proper recording of financial transactions and have provided the necessary competent personell in the accounting and finance function. The books of account are maintained at its offices at Lissard, Galbally,Co Limerick

Directors and Secretary and their Interests

Director Name	Share Denomination	No. of Shares Held
GERARD FAHEY	Ordinary Shares of € 1.00	6
CHRISTINA FAHEY	Ordinary Shares of € 1.00	2
		<hr/> <hr/> <u>8</u>

Directors

In accordance with the Articles of Association of the company the directors are not required to retire by rotation.

The Directors of the Company during the year were :-

GERARD FAHEY
CHRISTINA FAHEY

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2025
STATEMENT OF DIRECTOR'S RESPONSIBILITIES FOR THE SHAREHOLDERS
FINANCIAL STATEMENTS

Revision by Replacement of Financial Statements

The Directors state that these Financial Statements replace the Original Statements presented to the shareholders and delivered to the Registrar of Companies.

These Financial Statements were prepared at the same time as the original statements, and they do not deal with events since that date, the only change is that the original Financial Statements did not include the Balance Sheet on Page 5 as it got omitted in the copying process, no further amendments have been made.

Responsibility Statement

The Directors are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the results for that period.

In preparing the financial statements, suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements have been made. Applicable accounting standards have been followed.

The Directors are required to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are also responsible for maintaining proper books which disclose with reasonable accuracy the financial position of the company.

The Directors are responsible for ensuring that the accounts are prepared in accordance with accounting standards generally accepted in Ireland and in accordance with Irish Statute comprising the Companies Acts 1963 to 2009. and all regulations to be construed as those Acts.

They are also responsible for safeguarding the assets of the company and taking reasonable steps to prevent it from fraud and irregularities.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

On Behalf of the Board :-

GERARD FAHEY

CHRISTINA FAHEY

DIRECTOR

DIRECTOR

LISSARD CONSULTING LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	<u>2025</u> €	<u>2024</u> €
TURNOVER	2	<u>56,673</u>	<u>20,937</u>
GROSS PROFIT		<u>56,673</u>	<u>20,937</u>
Employee Costs	4	(10,373)	(60)
Operating Costs		(35,971)	(26,215)
Depreciation	8	(1,008)	-
		<u>(47,352)</u>	<u>(26,275)</u>
NET TRADING (LOSS)/PROFITS		<u>9,321</u>	<u>(5,338)</u>
Interest receivable and similar income	5	-	-
Interest payable and similar charges	6	-	-
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION	3	9,321	(5,338)
Taxation on profit/(loss)	7	-	-
RETAINED (LOSS)/PROFIT FOR THE FINANCIAL YEAR		9,321	(5,338)
Retained (deficit)/profit brought forward		6,764	12,102
RETAINED PROFIT/(LOSS) CARRIED FORWARD		<u>16,085</u>	<u>6,764</u>

Approved by the Board on

11th March 2026

DIRECTORS

GERARD FAHEY

CHRISTINA FAHEY

The notes and information on Pages 7 to 11 form part of these Accounts.

LISSARD CONSULTING LIMITED
BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	<u>2025</u> €	<u>2024</u> €
FIXED ASSETS			
Tangible assets	8	<u>3,027</u>	<u>1,615</u>
CURRENT ASSETS			
Stocks	9	0	0
Debtors	10	4,943	3,406
Cash at bank		17,525	2,070
Cash on hand		<u>0</u>	<u>0</u>
		22,468	5,476
CREDITORS (amounts falling due with one year)	11	<u>9,013</u>	<u>132</u>
NET CURRENT ASSETS/(LIABILITIES)		13,455	5,344
TOTAL ASSETS LESS CURRENT LIABILITIES		16,482	6,959
CREDITORS (amounts falling due after more than one year)	12	387	185
NET ASSETS		<u><u>16,095</u></u>	<u><u>6,774</u></u>
FINANCED BY:			
Called up share capital	14	10	10
Revenue Reserves		-	-
Profit and loss account		<u>16,085</u>	<u>6,764</u>
		<u><u>16,095</u></u>	<u><u>6,774</u></u>

Approved by the Board on

11th March 2026

DIRECTORS

GERARD FAHEY

CHRISTINA FAHEY

The notes and information on Pages 6 to 11 form part of these Accounts.

LISSARD CONSULTING LIMITED

FOR THE YEAR ENDED 31ST DECEMBER 2025

BALANCE SHEET CONTINUATION
FULL AUDIT EXEMPTION STATEMENT

We, as directors of Lissard Consulting Ltd, 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

On Behalf of the Board :

GERARD FAHEY
Director

CHRISTINA FAHEY
Director
Date
11th March 2026

LISSARD CONSULTING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

1 ACCOUNTING POLICIES

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention.

1.2 Depreciation of tangible assets

Provision is made for depreciation on all tangible assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life on a straight line basis.

Plant & Equipment	20% per annum
Office equipment	25% per annum
Motor vehicles	25% per annum

1.3 Stocks

Stocks are stated at the lower of cost and net realisable value.

Cost includes all expenditure which has been incurred in the normal course of business in bringing the products to their present location and condition.

1.4 Leased assets

The cost of fixed assets acquired under finance leases is included in fixed assets and written off over the shorter of the lease term or the estimated useful life of those assets, while the capital portion of the outstanding lease obligations is included in creditors. The interest portion is written off to the profit and loss account over the term of the primary lease period.

Rentals in respect of operating leases are charged to the profit and loss account as incurred.

LISSARD CONSULTING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

2 TURNOVER

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

3 PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION

	<u>2025</u>	<u>2024</u>
	€	€
This is stated after charging/(crediting):		
Directors' emoluments and pension contributions	10,000	0
Auditors' remuneration	0	0
Depreciation	1,008	0

4 EMPLOYEE INFORMATION

4.1 Staff costs (including executive directors):

Wages and salaries	10,000	0
Pension costs	0	0
	<u>10,000</u>	<u>0</u>

4.2 The average number of persons employed by the company during the year was as follows:

Distribution and sales	0	0
Administration	0	0
	<u>0</u>	<u>0</u>

5 INTEREST RECEIVABLE

Bank interest received	0	0
	<u>0</u>	<u>0</u>

6 INTEREST PAYABLE AND SIMILAR CHARGES

Bank loans and overdrafts repayable within 5 years	0	0
Other loans	0	0
	<u>0</u>	<u>0</u>

LISSARD CONSULTING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

		<u>2025</u>	<u>2024</u>
7	TAXATION ON PROFIT ON ORDINARY ACTIVITIES	€	€

The taxation charge on the profit on ordinary activities for the year was as follows:

Corporation tax	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

8 **TANGIBLE FIXED ASSETS**

		<u>Plant & Equipment</u>	<u>Office Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
		€	€	€	€
Cost:					
At 1st January	2025	6,010	15,017	0	21,027
Additions :			2,420	0	2,420
Cost:					
At 31st December	2025	<u>6,010</u>	<u>17,437</u>	<u>0</u>	<u>23,447</u>
Depreciation:					
At 1st January		6,010	13,402	0	19,412
Charge for year		0	1,008	0	1,008
At 31st December	2025	<u>6,010</u>	<u>14,410</u>	<u>0</u>	<u>20,420</u>
31st December	2024	-	1,615	-	1,615
Net book value at					
31st December	2025	<u>-</u>	<u>3,027</u>	<u>-</u>	<u>3,027</u>

LISSARD CONSULTING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

9	STOCKS	2025	2024
		€	€
		0	0
		<u>0</u>	<u>0</u>

The replacement cost of stocks is not considered to be materially different from the balance sheet value.

10	DEBTORS		
	Amount falling due within one year:		
	Trade and other debtors	4,943	3,406
	Directors' current accounts	<u>0</u>	<u>0</u>
		<u>4,943</u>	<u>3,406</u>

11	CREDITORS (amounts falling due within one year)		
	Trade and other creditors	0	0
	Directors Current Account	0	0
	Revenue Commissioners	<u>9,013</u>	<u>132</u>
		<u>9,013</u>	<u>132</u>

12	CREDITORS (amounts falling due after more than one year)	€	€
	Bank loans	0	0
	Directors' loan accounts	387	185
	Other Creditors	<u>0</u>	<u>0</u>
		<u>387</u>	<u>185</u>

13	The bank loans and overdrafts are repayable as follows:		
	Falling due within one year:		
	Bank overdrafts	0	0
	Bank loan - current portion	<u>0</u>	<u>0</u>

LISSARD CONSULTING LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

14 **CALLED UP SHARE CAPITAL**

	<u>Authorised</u>	<u>Allotted, called-up and fully paid</u>	
	€	<u>2025</u>	<u>2024</u>
		€	€
Ordinary shares of € 1.00 each	100,000	<u>10</u>	<u>10</u>

15 **DIRECTORS' LOANS**

The balance on the loan accounts is in respect of interest free loans from the directors of the company.

	<u>2025</u>	<u>2024</u>
	€	€
GERARD FAHEY	0	0
CHRISTINA FAHEY	0	0
	<u>0</u>	<u>0</u>

16 **COMMITMENTS AND CONTINGENT LIABILITIES**

16.1 **CAPITAL COMMITMENTS**

	<u>2025</u>	<u>2024</u>
	€	€
Expenditure contracted for	NIL	NIL
Authorised by the directors but not contracted for	NIL	NIL
	<u>NIL</u>	<u>NIL</u>

16.2 **FINANCE LEASES**

Finance lease obligations, net of interest, are due as follows: -

	<u>2025</u>	<u>2024</u>
	€	€
Within one year	0	0
From two to five years	0	0
	<u>0</u>	<u>0</u>

16.3 **CONTINGENT LIABILITIES**

The Directors are not aware of any contingent liabilities at the Balance Sheet date.

17 **APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved by the board on the 11th March 2026