

Company registration number: 202195

Leahy & Co. Limited

**Unaudited abridged financial statements
for the financial year ended 31 December 2025**

Leahy & Co. Limited

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Leahy & Co. Limited

Directors and other information

Directors	Peter Dawson Eoin O 'Riordan
Secretary	Peter Dawson
Company number	202195
Registered office	1-2 Marino Mart Fairview Dublin 3 D03 T3P1
Accountants	Leahy O'Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3 D03 T3P1
Solicitors	Newman Doyle Solicitors Unit 13, Burnell Square Nothern Cross Dublin D17 W284

Leahy & Co. Limited

Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro company's regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Peter Dawson
Director

21 January 2026



Eoin O'Riordan
Director

Leahy & Co. Limited
Balance sheet
As at 31 December 2025

	2025	2024
	€	€
Current assets	3	3
Net current assets	<u>3</u>	<u>3</u>
Total assets less current liabilities	3	3
Net assets	<u><u>3</u></u>	<u><u>3</u></u>
Capital and reserves	<u><u>3</u></u>	<u><u>3</u></u>

The financial statements have been prepared in accordance with the Micro Companies Regime.

We, as directors of Leahy & Co. 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 shareholders 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) 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 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.

These abridged financial statements were approved by the board of directors on 21 January 2026 and signed on behalf of the board by:


Peter Dawson
Director


Eoin O'Riordan
Director

Leahy & Co. Limited

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

1. General information

The financial statements comprising the profit & loss account, balance sheet and related notes constitute the individual financial statements of Leahy & Co. Limited for the year ended 31 December 2025.

Leahy & Co. Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated, and registered in Ireland (CRO number 202195). The Registered Office is 1-2 Marino Mart, Fairview, Dublin 3, D03 T3P1 which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Financial instruments

Ordinary Share Capital

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

Other financial assets

Other financial assets including called up share capital not paid is measured using the issue price.

3. Appropriations of profit and loss account

	2025	2024
	€	€
Profit brought forward at the beginning of the financial year	-	-
Profit carried forward at the end of the financial year	<u>-</u>	<u>-</u>

4. Capital commitments

The company had no material capital commitments at the financial year ended 31 December 2025.

5. Contingent and liabilities

The company had no material contingent liabilities at the financial year ended 31 December 2025.

Leahy & Co. Limited

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

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 21 January 2026.