

Legs Eleven Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Legs Eleven Holdings Limited

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Legs Eleven Holdings Limited **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Craig Reynolds
Director

25 March 2026



Stephen Lawless
Director

25 March 2026

Legs Eleven Holdings Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Financial assets	5	<u>3,910,261</u>	<u>3,910,261</u>
Current Assets			
Debtors	6	233	233
Cash and cash equivalents		<u>132</u>	<u>145</u>
		<u>365</u>	<u>378</u>
Creditors: amounts falling due within one year	7	<u>(426)</u>	<u>(426)</u>
Net Current Liabilities		<u>(61)</u>	<u>(48)</u>
Total Assets less Current Liabilities		<u><u>3,910,200</u></u>	<u><u>3,910,213</u></u>
Capital and Reserves			
Called up share capital presented as equity		233	233
Share premium account	8	3,910,231	3,910,231
Retained earnings		<u>(264)</u>	<u>(251)</u>
Shareholders' Funds		<u><u>3,910,200</u></u>	<u><u>3,910,213</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Legs Eleven Holdings 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 359 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. 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 small companies' regime.

Approved by the board on 25 March 2026 and signed on its behalf by:



Craig Reynolds
 Director



Stephen Lawless
 Director

Legs Eleven Holdings Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 July 2023	233	3,910,231	(229)	3,910,235
Profit for the financial year	-	-	222,050	222,050
Payment of dividends	-	-	(222,072)	(222,072)
At 30 June 2024	233	3,910,231	(251)	3,910,213
Profit for the financial year	-	-	372,993	372,993
Payment of dividends	-	-	(373,006)	(373,006)
At 30 June 2025	233	3,910,231	(264)	3,910,200

Legs Eleven Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Legs Eleven Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 680915. The registered office of the company is Work Hub, 77 Camden Street Lower, Dublin 2, Ireland which is also the principal place of business of the company. The principal activity is that of a holding 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.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

Trade and other debtors

Trade and other debtors 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.

Legs Eleven Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other creditors

Trade and other creditors 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.

Ordinary share capital

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

3. Income from investments	2025	2024
	€	€
Dividends from subsidiary companies	373,006	222,072
	<u> </u>	<u> </u>
4. Employees		
The average monthly number of employees during the financial year was 0 (2024 : 0).		
5. Financial fixed assets		
	Subsidiary	Total
	undertakings	
	shares	
Investments	€	€
Cost		
At 30 June 2025	3,910,261	3,910,261
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	3,910,261	3,910,261
	<u> </u>	<u> </u>
At 30 June 2024	3,910,261	3,910,261
	<u> </u>	<u> </u>
6. Debtors	2025	2024
	€	€
Other debtors	100	100
Directors' current accounts	133	133
	<u> </u>	<u> </u>
	233	233
	<u> </u>	<u> </u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to group undertakings	426	426
	<u> </u>	<u> </u>

Legs Eleven Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

8. Income Statement

	Share premium account €	Income statement €	Total €
At 1 July 2024	3,910,231	(251)	3,909,980
Profit for the financial year	-	372,993	372,993
Payment of dividends	-	(373,006)	(373,006)
At 30 June 2025	<u>3,910,231</u>	<u>(264)</u>	<u>3,909,967</u>

Share Premium Reserve

This amount is for the issue of shares during the 2021 financial year.

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

10. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

11. Controlling interest

The directors are considered to be the ultimate controlling party by virtue of their ability to act in concert in respect of the operational and financial policies of the company.

12. Events After the End of the Reporting Period

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 March 2026.