

Company Number: 484366

Leadingedge Consultancy Engineering Services Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

Leadingedge Consultancy Engineering Services Limited

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Leadingedge Consultancy Engineering Services Limited
DIRECTORS AND OTHER INFORMATION

Directors

Fiona Hennelly
David Murphy

Company Secretary

Fiona Hennelly

Company Number

484366

Registered Office

1 Westbury
Mayfield
Claremorris
Co. Mayo

Accountants

O'Neill Foley Unlimited Company
Chartered Accountants
The Brewhouse
Abbey Quarter
Kilkenny

Leadingedge Consultancy Engineering Services Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	3	41,559	41,559
Current Assets			
Cash at bank and in hand		307	367
Creditors: amounts falling due within one year	4	(2,782)	(2,842)
Net Current Liabilities		(2,475)	(2,475)
Total Assets less Current Liabilities		39,084	39,084
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings	5	39,082	39,082
Shareholders' Funds		39,084	39,084

We as Directors of Leadingedge Consultancy Engineering Services 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. 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 board on 23 March 2026 and signed on its behalf by:

Fiona Hennelly
Director

David Murphy
Director

Leadingedge Consultancy Engineering Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Leadingedge Consultancy Engineering Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 484366. The registered office of the company is 1 Westbury, Mayfield, Claremorris, Co. Mayo. 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 year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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.

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.

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:

Land and buildings freehold	-	Not depreciated
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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.

Cash at bank and in hand

Cash and cash equivalents comprises of cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the balance sheet, bank overdrafts are shown within creditors.

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 Balance Sheet date.

Ordinary share capital

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

Leadingedge Consultancy Engineering Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

3. Tangible assets		
	Land and buildings freehold	Total
	€	€
Cost		
At 1 May 2024	41,559	41,559
	<hr/>	<hr/>
At 30 April 2025	41,559	41,559
	<hr/>	<hr/>
Depreciation		
At 1 May 2024	-	-
	<hr/>	<hr/>
At 30 April 2025	-	-
	<hr/>	<hr/>
Net book value		
At 30 April 2025	41,559	41,559
	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2024	41,559	41,559
	<hr/> <hr/>	<hr/> <hr/>
4. Creditors	2025	2024
Amounts falling due within one year	€	€
Directors' current accounts	2,304	2,304
Accruals	478	538
	<hr/>	<hr/>
	2,782	2,842
	<hr/> <hr/>	<hr/> <hr/>
5. Profit and loss account		
	2025	2024
	€	€
At 1 May 2024	39,082	41,147
Profit/(loss) for the financial year	-	(2,065)
	<hr/>	<hr/>
At 30 April 2025	39,082	39,082
	<hr/> <hr/>	<hr/> <hr/>
6. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
7. Controlling interest		
The company is controlled by Fiona Hennesly & David Murphy.		
8. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
9. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 23 March 2026.		