

LISSELTON CONSULTING LIMITED

CRO Number: 745396

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR
THE FINANCIAL YEAR ENDED 31st JULY 2025**

LISSELTON CONSULTING LIMITED

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LISSELTON CONSULTING LIMITED

DIRECTORS AND OTHER INFORMATION

Companies Registration No: 745396

Directors: John Noonan

Evelyn Morley

Registered Office: "Lisselton",

Callaghane,

Grantstown

Waterford.

Secretary: Evelyn Morley

LISSELTON CONSULTING LIMITED
DIRECTOR'S RESPONSIBILITIES STATEMENT

For the financial year ended 31 July 2025

The directors made the following statement in respect of the unaudited financial statements:

"General Responsibilities

The directors are responsible for preparing the Director's 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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 July 2025."

Signed on behalf of the board

Mr John Noonan
Director
20 January 2026

Ms. Evelyn Morley
Director
20 January 2026

LISSELTON CONSULTING LIMITED

BALANCE SHEET as at 31 July 2025

	31 July 2025	31 July 2024
FIXED ASSETS		
<u>Tangible Assets</u>		
Computer Equipment	<u>2,972</u>	<u>3,467</u>
CURRENT ASSETS		
<u>Debtors</u>		
Trade Debtors	10,036	550
<u>Cash at bank and in hand</u>	<u>51,662</u>	<u>31,119</u>
TOTAL CURRENT ASSETS	<u>61,698</u>	<u>31,669</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Accruals	4,324	1,492
Corporation Tax Owed	<u>0</u>	<u>3,642</u>
	<u>4,324</u>	<u>5,134</u>
NET CURRENT ASSETS	57,374	26,535
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>60,346</u>	<u>30,002</u>
NET ASSETS	<u>60,346</u>	<u>30,002</u>
CAPITAL AND RESERVES		
Called up share capital presented as equity	100	100
Profit and Loss Account	<u>60,246</u>	<u>29,902</u>
	<u>60,346</u>	<u>30,002</u>

We, as directors of LISSELTON CONSULTING LIMITED state that:

- (a) the company is availing itself of the audit 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) of the Companies Act 2014;
- (d) We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;
- (e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; We have done so on the ground 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.

These abridged financial statements were approved by the Board of Directors on 20 January 2026 and signed on behalf of the board by:

Evelyn Morley
Director

John Noonan
Director

LISSELTON CONSULTING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the financial year ended 31 July 2025

1. 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 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.

Turnover

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

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:

Computer Equipment - 12.5% Straight line

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 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.

LISSELTON CONSULTING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the financial year ended 31 July 2025

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.

Share Capital of the company

Ordinary share capital

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

2. Tangible Assets

	Computer Equipment	Total
<u>Cost</u>		
1 st August 2024	3,962	3,962
Additions	<u>0</u>	<u>0</u>
At 31 July 2025	<u>3,962</u>	<u>3,962</u>
<u>Depreciation</u>		
1 st August 2024	495	495
Charge for Year	<u>495</u>	<u>495</u>
At 31 July 2025	<u>990</u>	<u>990</u>
<u>Net Book Value</u>		
At 31 st July 2025	<u>2,972</u>	<u>2,972</u>
At 31 st July 2024	<u>3,467</u>	<u>3,467</u>

4. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit for the financial year	30,334	29,902

5. Approval of financial statements

The Board of Directors approved these abridged financial statements for issue on 20 January 2026.