

**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**REPORTS AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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## COMPANY INFORMATION

DIRECTORS	L. Casey M. Casey
SECRETARY	L. Casey
COMPANY NUMBER	451846
LEGAL FORM	Private Limited Company Ltd
PLACE OF REGISTRATION	Republic of Ireland
BANKERS	Allied Irish Banks plc. Castletroy Limerick
REGISTERED OFFICE	5. Old School House Road Monaleen Castletroy Limerick

**ABRIDGED BALANCE SHEET AS AT 31 DECEMBER 2025**

	2025 €	2024 €
<b>FIXED ASSETS</b>	<b>38</b>	470
<b>CURRENT ASSETS</b>	<b>3,088</b>	4,741
<b>CREDITORS (Amounts falling due within one year)</b>	<b>(949)</b>	(3,314)
<b>NET CURRENT ASSETS</b>	<b>2,139</b>	1,427
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>2,177</b>	1,897
Called up share capital	4	4
Profit and loss account	2,173	1,893
<b>SHAREHOLDERS' FUNDS</b>	<b>2,177</b>	<b>1,897</b>

The net profit for the year was transferred to the Balance sheet, profit, and loss account

The financial statements have been prepared in accordance with the micro-companies' regime and FRS105 "The Financial Reporting Standard applicable to the Micro-Entities Regime"

We, the Directors of LNC Consultancy 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 under subsection (1) of section 334, in accordance with subsection (2) of section 334,
- (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 the Companies Act 2014 relating to the financial statements so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014(as a micro 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 s.353 Companies Act 2014.

The Financial Statements were approved by the Board of directors on 20 March 2026 and signed on its behalf by:

\_\_\_\_\_  
Liam Casey  
**Director**

\_\_\_\_\_  
Mary Casey  
**Director**

The notes on pages 5 to 6 form part of these financial statements

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### 1. 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 FRS105 “The Financial Reporting Standard applicable to the Micro-Entities Regime” issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. PRINCIPAL ACCOUNTING POLICIES

#### 2.1. TURNOVER

Turnover represents the total invoice value, excluding discounts, rebates and value added tax, of sales made during the year.

#### 2.2. TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over the expected useful lives of the assets. The annual rates of depreciation are as follows:-

Office equipment	25% straight line
Fixtures & Fittings	25% straight line

#### 2.3. FOREIGN CURRENCIES

Transactions denominated in foreign currencies relating to revenues, costs and non-monetary assets are translated to Euro at the rates ruling on the dates the transactions occurred.

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date. The resulting profits and losses are dealt with in the profit and loss account.

#### 2.4. PENSION COSTS

Retirement benefits to certain employees are provided by defined contribution schemes which are funded by contributions from the company and employees. Payments are made to pension trusts financially separate from the company. These payments are charged against the profits for the period in which they become payable.

#### 2.5. TAXATION

The charge for taxation is based on the profit/(loss) for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

#### 2.6. CASH AT BANK AND IN HAND

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### 2.8. FINANCIAL INSTRUMENTS

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties.

The ordinary share capital of the company is presented as equity

<b>3. CREDITORS (Amounts falling due within one year)</b>	<b>2025</b>	<b>2024</b>
	€	€
Included in creditors balances are the following taxation amounts		
PAYE/PRSI-	474	328
Corporation Tax	475	660
	<u>949</u>	<u>988</u>

### 4. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the balance sheet date

### 5. CAPITAL COMMITMENTS

The company had no material capital commitments at the year end.

### 6. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were authorised and approved for issue by the board of directors on 20 March 2026

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