

**Registration number 530632**

**LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

**ABRIDGED ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

**ABRIDGED ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

**ABRIDGED ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Shenaz Kelly Rawat Jogin Thakore
<b>Secretary</b>	Shenaz Kelly Rawat
<b>Company number</b>	530632
<b>Registered office</b>	57 Dollymount Avenue, Dublin 3
<b>Accountants</b>	KSí Faulkner Orr Ltd Second Floor One Stephens Street Upper Dublin 8
<b>Business address</b>	57 Dollymount Avenue, Clontarf, Dublin 3
<b>Bankers</b>	Bank of Ireland Killester Dublin 3.

## **LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

### **STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025**

#### **General responsibilities**

The directors are responsible for preparing the Director's Report and 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 FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements the directors are required to :

- \* Select suitable accounting policies and then apply them consistently.
- \* Make judgements and 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.
- \* 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 and loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Report comply with the Companies Act 2014 and enable the financial statements to be prepared. 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.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 9 :

- The directors approve these financial statements and confirm 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 to KSi Faulkner Orr Ltd, all the company's accounting records and provided all the information, books or 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 year ended 30th April 2025.

#### **On behalf of the board**

**Shenaz Kelly Rawat**  
Director

**Jogin Thakore**  
Director

**Date: 5th March 2026**

**LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

**ABRIDGED BALANCE SHEET**

**AS AT 30 APRIL 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5		718		898
<b>Current assets</b>					
Debtors	6	4,141		1,103	
Cash at bank and in hand		12,168		22,755	
		16,309		23,858	
<b>Creditors: amounts falling due within one year</b>	7	(33,600)		(38,065)	
<b>Net current liabilities</b>			(17,291)		(14,207)
<b>Total assets less current liabilities</b>			(16,573)		(13,309)
<b>Deficiency of assets</b>			(16,573)		(13,309)
<b>Capital and reserves</b>					
Called up share capital	8		100		100
Profit and loss account			(16,673)		(13,409)
<b>Equity shareholders' funds</b>			(16,573)		(13,309)

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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 of the Companies Act 2014.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they 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.

The financial statements have been prepared in accordance with the provisions applicable 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.

The abridged accounts were approved by the board on 5th March 2026 and signed on its behalf by

**Shenaz Kelly Rawat**  
Director

**Jogin Thakore**  
Director

**The notes on pages 5 to 9 form an integral part of these financial statements.**

# LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2025

#### 1. General information

Luna Executive Business Consultants Limited is a company limited by shares incorporated in the Republic of Ireland. 57 Dollymount Avenue, Clontarf, Dublin 3 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

#### 1.1. Statement of accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

#### 1.2. Statement of compliance

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

#### 1.3. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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.

#### 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.

#### 1.4. Cash flow statement

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement .

#### 1.5. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the company's ordinary activities.

**LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

..... continued

**1.6. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 12.5% Straight Line

**1.7. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**2. Employees**

**Number of employees**

The average monthly number of employees during the year were:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Administration	1	1
Consultants	-	1
	<u>1</u>	<u>2</u>

**Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Wages and salaries	3,860	6,184
Social insurance costs	342	494
	<u>4,202</u>	<u>6,678</u>

**LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

..... continued

**3. Directors' and secretary and their interests in Shares of the Company**

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	30/04/24
Shenaz Kelly Rawat	50	50
Jogin Thakore	50	50

**4. Transactions with directors**

The following directors provided interest free loans during the year. The movements on these loans are as follows:

	Amount owing		Maximum in year
	2025	2024	
	€	€	€
Shenaz Kelly Rawat	<u>3,420</u>	<u>4,129</u>	<u>4,129</u>

This loan is repayable on demand.

**LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

..... continued

**5. Tangible assets**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 May 2024	3,078	3,078
At 30 April 2025	3,078	3,078
<b>Depreciation</b>		
At 1 May 2024	2,180	2,180
Charge for the year	180	180
At 30 April 2025	2,360	2,360
<b>Net book values</b>		
At 30 April 2025	718	718
At 30 April 2024	898	898

**6. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade debtors	4,059	-
Other debtors	82	1,103
	4,141	1,103
	4,141	1,103

**7. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Creditors include the following:		
PAYE/PRSI	44	72
VAT	1,364	-
	1,408	72

**LUNA EXECUTIVE BUSINESS CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

..... continued

**8. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>

**9. Approval of financial statements**

The board of directors approved these financial statements and authorised them for issue on 5th March 2026.