

LEONA FOLEY PMU LIMITED

Abridged Unaudited Financial Statements

**for the financial period from 13 August 2024 (date of incorporation) to 31
December 2025**

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LEONA FOLEY PMU LIMITED DIRECTOR AND OTHER INFORMATION

Director	Leona Foley (Appointed 13 August 2024)
Company Secretary	Valerie Foley (Appointed 13 August 2024)
Company Number	769579
Registered Office and Business Address	Abbey River Court Unit 2 Island Road Limerick
Accountants	Coffey & Co Accountants Unit 7A Newtown Centre Annacotty V94 C9P3

LEONA FOLEY PMU LIMITED

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Dec 25
	€
Current assets	8,474
Creditors: amounts falling due within one year	(7,006)
Net Current Assets	1,468
Total Assets less Current Liabilities	1,468
Accruals and deferred income	(650)
Net Assets	818
Capital and Reserves	818

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of LEONA FOLEY PMU 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) I 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 period 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 (as a micro company). 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.

Approved by the Director and authorised for issue on 31 March 2026 :

Leona Foley
Director

LEONA FOLEY PMU LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 13 August 2024 (date of incorporation) to 31 December 2025

1. General Information

LEONA FOLEY PMU LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769579. The registered office of the company is Abbey River Court, Unit 2, Island Road, Limerick which is also the principal place of business of the 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.

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.

Turnover

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

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 period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement

Dec 25
€

Profit brought forward	-
Profit for the financial period	818
Retained profit carried forward	818

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 31 March 2026.