

Company Number: 345393

**Rebecca Leahy Opticians Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# Rebecca Leahy Opticians Limited

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**Rebecca Leahy Opticians Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Rebecca Leahy
<b>Company Secretary</b>	Bridgette Smith
<b>Company Number</b>	345393
<b>Registered Office and Business Address</b>	2 Greenville House, O'Connell Avenue, Limerick Ireland
<b>Accountants</b>	Edward J. Hopkins & Co. Chartered Accountants 16 Clontarf Place, Limerick Ireland

# Rebecca Leahy Opticians Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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 Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that she is 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 director confirms that she has made available to Edward J. Hopkins & Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

### Signed on behalf of the board

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**Bridgette Smith**  
Company Secretary

**5 December 2025**

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**Rebecca Leahy**  
Director

**5 December 2025**

**Rebecca Leahy Opticians Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Tangible assets	5	<u>7</u>	<u>7</u>
<b>Current Assets</b>			
Stocks	6	10,500	12,750
Receivables	7	12,156	11,286
Cash at bank and in hand		<u>111,091</u>	<u>120,361</u>
		<u>133,747</u>	<u>144,397</u>
<b>Payables: amounts falling due within one year</b>	8	<u>(19,544)</u>	<u>(21,328)</u>
<b>Net Current Assets</b>		<u>114,203</u>	<u>123,069</u>
<b>Total Assets less Current Liabilities</b>		<u><u>114,210</u></u>	<u><u>123,076</u></u>
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings	9	<u>114,110</u>	<u>122,976</u>
<b>Shareholders' Funds</b>		<u><u>114,210</u></u>	<u><u>123,076</u></u>

# **Rebecca Leahy Opticians Limited**

## **STATEMENT OF FINANCIAL POSITION**

as at 31 August 2025

I as Director of Rebecca Leahy Opticians 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 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 5 December 2025 and signed on its behalf by:**

\_\_\_\_\_  
**Bridgette Smith**  
Company Secretary

\_\_\_\_\_  
**Rebecca Leahy**  
Director

# Rebecca Leahy Opticians Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Rebecca Leahy Opticians Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 345393. The registered office of the company is 2 Greenville House,, O'Connell Avenue,, Limerick, Ireland 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 August 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.

#### Revenue

Turnover comprises the invoice value of goods and 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:

Long leasehold property	-	10% Straight line
Fixtures, fittings and equipment	-	10% 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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other receivables

Trade and other receivables 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 payables

Trade and other payables 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.

## Rebecca Leahy Opticians Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 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 Statement of Financial Position date.

### Ordinary share capital

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

<b>3. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	-	2,300
	<u>          </u>	<u>          </u>

### 4. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	<b>2025</b>	2024
	<b>Number</b>	Number
Directors	1	1
Sales and Reception	1	1
	<u>          </u>	<u>          </u>
	<b>2</b>	<b>2</b>
	<u>          </u>	<u>          </u>

### 5. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 September 2024	21,392	36,143	57,535
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2025	21,392	36,143	57,535
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 September 2024	21,390	36,138	57,528
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2025	21,390	36,138	57,528
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 31 August 2025	<b>2</b>	<b>5</b>	<b>7</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2024	2	5	7
	<u>          </u>	<u>          </u>	<u>          </u>

<b>6. Stocks</b>	<b>2025</b>	2024
	€	€
Goods for resale	<b>10,500</b>	12,750
	<u>          </u>	<u>          </u>

The replacement cost of stock did not differ significantly from the figures shown.

**Rebecca Leahy Opticians Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

<b>7. Receivables</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade receivables	2,644	2,761
Taxation	4,072	4,732
Prepayments	5,440	3,793
	<u>12,156</u>	<u>11,286</u>
	<u><u>12,156</u></u>	<u><u>11,286</u></u>
<b>8. Payables</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Trade creditors	6,261	5,821
Taxation	3,583	6,169
Director's current account	2,301	2,546
Accruals	7,399	6,792
	<u>19,544</u>	<u>21,328</u>
	<u><u>19,544</u></u>	<u><u>21,328</u></u>
<b>9. Income Statement</b>		
	<b>2025</b>	<b>2024</b>
	€	€
At 1 September 2024	122,976	117,155
(Loss)/profit for the financial year	(8,866)	5,821
	<u>114,110</u>	<u>122,976</u>
At 31 August 2025	<u><u>114,110</u></u>	<u><u>122,976</u></u>

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 August 2025.

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 5 December 2025.