

Company Number: 61136

Noel J. Simpson & Co. Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Noel J. Simpson & Co. Ltd
CONTENTS

	Page
Director and Other Information	3
Accountants' Report	4
Statement of Financial Position	5
Notes to the Financial Statements	6

Noel J. Simpson & Co. Ltd
DIRECTOR AND OTHER INFORMATION

Director	Noel J. Simpson
Company Secretary	Edward Woods
Company Number	61136
Registered Office and Business Address	33 Leeson Close Dublin 2 Ireland
Accountants	Leonard Accountancy Ltd Chartered Certified Accountants P/A Leonard & Company, D5 Nutgrove Office Park Rathfarnham Dublin 14
Bankers	AIB 40/42 Ranelagh Dublin 6

Noel J. Simpson & Co. Ltd
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Noel J. Simpson & Co. Ltd
for the financial year ended 30 April 2025

In accordance with our engagement letter dated 27 February 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 6 which comprise the Statement of Financial Position and notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Noel J. Simpson & Co. Ltd, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that Noel J. Simpson & Co. Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Noel J. Simpson & Co. Ltd. You consider that Noel J. Simpson & Co. Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Noel J. Simpson & Co. Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

LEONARD ACCOUNTANCY LTD
Chartered Certified Accountants and Statutory Auditors
P/A Leonard & Company,
D5 Nutgrove Office Park
Rathfarnham
Dublin 14

27 February 2026

Noel J. Simpson & Co. Ltd
STATEMENT OF FINANCIAL POSITION
as at 30 April 2025

	2025	2024
	€	€
Current assets	375,704	379,150
Prepayments and accrued income	1,683	1,633
Creditors: amounts falling due within one year	(103,023)	(123,873)
Net Current Assets	274,364	256,910
Total Assets less Current Liabilities	274,364	256,910
Accruals and deferred income	(4,500)	(4,500)
Net Assets	269,864	252,410
Capital and Reserves	269,864	252,410

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 Noel J. Simpson & Co. Ltd, 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 (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 and the micro companies' regime.

Approved by the Director and authorised for issue on 27 February 2026 :

Noel J. Simpson
Director

Noel J. Simpson & Co. Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Noel J. Simpson & Co. Ltd is a company limited by shares incorporated in Ireland

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.

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 represents the total invoice value, excluding value added tax, of sales made during the year.

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 debtors

Trade and other debtors are at fair value.

Trade and other creditors

Trade and other creditors are recognised at fair value

Employee benefits

The company operates a defined contribution pension scheme for its employees providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

3. Appropriation of Income Statement	2025 €	2024 €
Profit brought forward	251,140	213,999
Profit for the financial year	17,454	37,141
Profit carried forward	268,594	251,140

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27 February 2026.