

Lark Management Consultants Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

Lark Management Consultants Limited
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Lark Management Consultants Limited
DIRECTOR AND OTHER INFORMATION

Director	Breffni Fitzpatrick
Company Secretary	Ailbhe Fitzpatrick
Company Number	584394
Registered Office	43 Parliament St Kilkenny R95 FK1C
Business Address	Corville Roscrea Co. Tipperary Ireland
Accountants	Logan & Mulcahy Accountants Limited Certified Public Accountants Bridgecourt House 7 Bridge Street Cork

Lark Management Consultants Limited
CERTIFIED PUBLIC ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Lark Management Consultants Limited
for the financial year ended 31 October 2025

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 31 October 2025 as set out on pages 5 to 7 which comprise the Balance Sheet and the related 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 Lark Management Consultants Limited, 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.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by a director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Balance Sheet for the year ended 31 October 2025 your duty to ensure that Lark Management Consultants Limited 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 Lark Management Consultants Limited. You consider that Lark Management Consultants Limited 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 Lark Management Consultants Limited. 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.

LOGAN & MULCAHY ACCOUNTANTS LIMITED

Certified Public Accountants
Bridgecourt House
7 Bridge Street
Cork

10 February 2026

Lark Management Consultants Limited

BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	100	100
Cash at bank and in hand		109,600	12,033
		<u>109,700</u>	<u>12,133</u>
Creditors: amounts falling due within one year	5	(114,125)	(19,521)
Net Current Liabilities		(4,425)	(7,388)
Total Assets less Current Liabilities		(4,425)	(7,388)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	6	(4,525)	(7,488)
Shareholders' Deficit		(4,425)	(7,388)

I as Director of Lark Management Consultants 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.

Approved by the board on 10 February 2026 and signed on its behalf by:

Breffni Fitzpatrick
Director

Lark Management Consultants Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Lark Management Consultants Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 43 Parliament St, Kilkenny, R95 FK1C. 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 October 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

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

3. Employees

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

	2025 Number	2024 Number
Operations	<u>2</u>	<u>2</u>

Lark Management Consultants Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

4. Debtors	2025	2024
	€	€
Other debtors	<u>100</u>	<u>100</u>
5. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	776	3,950
Taxation	11,465	8,461
Director's current account	-	2,945
Accruals	<u>101,884</u>	<u>4,165</u>
	<u>114,125</u>	<u>19,521</u>
6. Profit and loss account		
	2025	2024
	€	€
At 1 November 2024	(7,488)	(7,897)
Profit for the financial year	<u>2,963</u>	<u>409</u>
At 31 October 2025	<u>(4,525)</u>	<u>(7,488)</u>

7. Capital commitments

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

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 February 2026.