

**Lowberry Consultancy Company Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Lowberry Consultancy Company Limited**  
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# Lowberry Consultancy Company Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	2025	2024
	€	€
Current assets	26,529	26,589
Payables: amounts falling due within one year	(23,895)	(23,859)
<b>Net Current Assets</b>	<b>2,634</b>	<b>2,694</b>
<b>Total Assets less Current Liabilities</b>	<b>2,634</b>	<b>2,694</b>
Accruals and deferred income	-	-
<b>Net Assets</b>	<b>2,634</b>	<b>2,694</b>
<b>Equity</b>	<b>2,634</b>	<b>2,694</b>

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".

We as Directors of Lowberry Consultancy Company 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) we 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 Directors and authorised for issue on 28 January 2026 and signed on its behalf by:**

**Tom Caulfield**  
Director

**Noreen Caulfield**  
Director

# Lowberry Consultancy Company Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Lowberry Consultancy Company Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 98 Henry Street, Limerick. 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.

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.

#### Revenue

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

#### Unbilled revenue

Unbilled revenue arises in respect of services to clients where revenue recognised as a percentage of completion method exceeds the amount billed to clients.

#### 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 Statement of Financial Position bank overdrafts are shown within Payables.

#### 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.

#### 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.

#### Share capital of the company

##### Ordinary share capital

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

### 3. Appropriation of Income Statement

	2025	2024
	€	€
Profit brought forward	2,692	2,692
(Loss)/profit for the financial year	(60)	-
<b>Profit carried forward</b>	<b>2,632</b>	<b>2,692</b>

**Lowberry Consultancy Company Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

**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 of directors on 28 January 2026.