

LE Europe Limited

**Unaudited Abridged Financial Statements
for the year ended 31 August 2025**

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Directors and other information

Directors:	Mr Alan W Gray Mr Patrice Muller
Secretary:	Mr William Holmes Batt
Company Registered Number:	592381
Registered Office:	Indecon House 4 Clyde Road Ballsbridge Dublin 4 D04 XP99 Ireland
Accountants:	John Kevin and Catherine Flynn T/A Accounts 2000 Rosecroft Prosperous Road Clane Co. Kildare
Business Address:	Indecon House 4 Clyde Road Ballsbridge Dublin 4 D04 XP99 Ireland
Bankers:	AIB Bank 7/12 Dame Street Dublin 2 Ireland

LE Europe Limited

Abridged Balance Sheet as at 31 August 2025

	Notes	2025 €	2024 €
CURRENT ASSETS			
Debtors	5.	53,403	293,733
Cash at bank		<u>6,191</u>	<u>5,602</u>
		59,594	299,335
CREDITORS: Amounts falling due within one year	6.	(12,058)	(251,216)
		<u>47,536</u>	<u>48,119</u>
NET CURRENT ASSETS			
		<u>47,536</u>	<u>48,119</u>
NET ASSETS		<u>47,536</u>	<u>48,119</u>
REPRESENTED BY			
CAPITAL AND RESERVES			
Called up share capital		5,000	5,000
Profit and loss account		<u>42,536</u>	<u>43,119</u>
Shareholders' Funds		<u>47,536</u>	<u>48,119</u>

We, the Directors of LE Europe Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied;
- the shareholders of the company have not served notice on the company under Section 334(1) in accordance with Section 334(2) of the Companies Act 2014;
- 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 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;
- the company has relied on the specific exemptions contained in Section 352; We have done so on the ground 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 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 13 February 2026 and are signed on behalf of the board by:

Alan Gray

Alan Gray 7-Feb-2026 10:12:02

Mr Alan W Gray
Director

Patrice Muller

Patrice Muller 7-Feb-2026 10:16:02

Mr Patrice Muller
Director

Company Registration No.592381

Notes to the Financial Statements for the year ended 31 August 2025

1. General Information

LE Europe Limited (the company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The company registration number is 592381. The address of the registered office is Indecon House, 4 Clyde Road, Ballsbridge, Dublin 4, D04 XP99, Ireland.

2. Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard Applicable to the UK and Republic of Ireland' in accordance with generally accepted accounting principles.

3. Accounting Policies

Basis of Preparation

The financial statements are prepared on the going concern basis and in accordance with the historical cost convention.

The financial statements are prepared in euro, which is the functional currency of the company.

Turnover

Turnover is measured at the invoice value of the consideration received or receivable for services supplied, net of discounts and Value Added Tax.

Taxation

Taxation is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using tax rates and laws that have been enacted or substantively enacted at the reporting date.

Provisions for Liabilities

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligating. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

4. Average number of employees

The average number of persons employed by the company during the year was:	<u>2025</u>	<u>2024</u>
	0	1

LE Europe Limited

Notes to the Financial Statements for the year ended 31 August 2025

	2025	2024
5. Debtors	€	€
Trade debtors	10,970	250,037
Other debtors	42,433	43,696
Accrued income	-	-
	<u>53,403</u>	<u>293,733</u>
6. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade Creditors	10,500	184,460
Other creditors including tax and social insurance	-	1,631
Accruals	1,558	65,125
	<u>12,058</u>	<u>251,216</u>
7. Directors' Remuneration		
The aggregate amounts paid to persons who any time during the financial year was a director of the company were as follows:	2025	2024
	€	€
Emoluments in respect of qualifying services	-	-
Pension costs	-	-
	<u>-</u>	<u>-</u>
8. Controlling Party		
The company is a wholly owned subsidiary of London Economics Limited, a company incorporated in England.		
9. Related Party Transactions		
During the year the company entered into the following transactions with related parties:		
	Transactions Value	Balance owed (by)/to
	€	€
	2025	2025
	2024	2024
London Economics Limited	<u>157,630</u>	<u>682,706</u>
	<u>(42,433)</u>	<u>(43,696)</u>

Mr Alan W Gray is a director of both London Economics Limited and LE Europe Limited.