

**Registration number 617951**

**Leading Sport Agency Limited**  
**Abridged Financial Statements**  
**for the period ended 31 December 2025**

# Leading Sport Agency Limited

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## **Leading Sport Agency Limited**

### **Directors and other information**

|                          |  |
|--------------------------|--|
| <b>Directors</b>         | Maeve Buckley<br>Louise Carton (resigned 24 May 2025)<br>Helma Larkin (appointed 17 November 2025)   |
| <b>Secretary</b>         | Maeve Buckley  |
| <b>Company number</b>    | 617951   |
| <b>Registered office</b> | 7 Fernside Villas<br>Summerhill South<br>Cork<br>T12 X9YW  |
| <b>Accountants</b>       | Vinnie Cunningham & Co.<br>Chartered Certified Accountant<br>19 Wesley Lawns<br>Dundrum<br>Dublin 16 |
| <b>Bankers</b>           | Bank of Ireland<br>Lower Baggot Street<br>Dublin 2   |

## **Leading Sport Agency Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

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

#### **General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act, 2014, and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

They are 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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

#### **Directors' declaration on unaudited financial statements**

In relation to the abridged financial statements as set out on pages 6 to 10:

- The directors approve these financial statements and confirm that they are 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 prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Vinnie Cunningham & Co., all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31 December 2025.

On behalf of the board

**Maeve Buckley**  
**Director**

**Helma Larkin**  
**Director**

**Date: 12/02/26**

**Leading Sport Agency Limited**

**Independent Accountants' report on the unaudited abridged accounts  
to the directors of Leading Sport Agency Limited**

We have compiled the financial statements for the period ended 31 December 2025.

**Respective responsibilities of directors and accountants**

As described on page 4 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapter 15 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Leading Sport Agency Limited from the accounting records, information and explanations supplied to us by the company.

**Scope of work**

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit" - M14 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**Vincent Cunningham**

**For and on behalf of:**

**Vinnie Cunningham & Co.**

**Chartered Certified Accountant**

**19 Wesley Lawns**

**Dundrum**

**Dublin 16**

**Date: 12/02/26**

**Leading Sport Agency Limited**

**Abridged Balance sheet  
as at 31 December 2025**

|   | Notes    | 2025<br>€     | 2025<br>€           | 2024<br>€     | 2024<br>€           |
|---|----------|---------------|---------------------|---------------|---------------------|
| <b>Tangible fixed assets</b>                            | <b>2</b> |               | -                   |               | 195                 |
| <b>Current assets</b>                                   |          |               |                     |               |                     |
| Debtors   |          | 4,688         |                     | 14,818        |                     |
| Cash at bank and in hand                                |          | 15,361        |                     | 12,388        |                     |
|   |          | <u>20,049</u> |                     | <u>27,206</u> |                     |
| <b>Creditors: amounts falling due within one period</b> | <b>3</b> | (12,089)      |                     | (27,778)      |                     |
| <b>Net current assets</b>                               |          |               | <u>7,960</u>        |               | <u>(572)</u>        |
| <b>Total assets less current liabilities</b>            |          |               | <u>7,960</u>        |               | <u>(377)</u>        |
| <b>Net (liabilities) / assets</b>                       |          |               | <u><u>7,960</u></u> |               | <u><u>(377)</u></u> |
| <b>Capital and reserves</b>                             |          |               |                     |               |                     |
| Called up share capital                                 | <b>4</b> |               | 100                 |               | 100                 |
| Profit and loss account                                 |          |               | 7,860               |               | (477)               |
| <b>Equity shareholders' funds</b>                       |          |               | <u><u>7,960</u></u> |               | <u><u>(377)</u></u> |

We, as directors of Leading Sport Agency 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

## Leading Sport Agency Limited

- (d) we acknowledge the company's obligations under the Companies Act 201, 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 201 relating to Financial Statements so far as they are applicable to the company
- (e) the company has relied on the specific exemption contained in s.353 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board

**Maeve Buckley**  
**Director**

**Helma Larkin**  
**Director**

**Date: 12/02/26**

The notes on pages 8 to 10 form part of these accounts.

## Leading Sport Agency Limited

### Notes to the abridged financial statements for the period ended 31 December 2025

#### 1. Statement of 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.

##### 1.1. Basis of preparation

The unaudited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

##### 1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

##### 1.3. Turnover Policy

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

##### 1.4. Tangible fixed assets and depreciation

###### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

|                                  |                       |
|----------------------------------|-----------------------|
| Office equipment                 | - 12.5% Straight Line |
| Fixtures, fittings and equipment | - 12.5% Straight Line |

##### 1.5. Pensions

The pension costs charged in the financial statements represent the contribution made by the company during the period.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earning.

##### 1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or receive more tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where replacement assets are sold;

## Leading Sport Agency Limited

### Notes to the abridged financial statements for the period ended 31 December 2025 (continued)

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### 2. Tangible fixed assets

|                        | Office<br>Equipment<br>€ | Fixtures &<br>Fittings<br>€ | Total<br>€ |
|------------------------|--------------------------|-----------------------------|------------|
| <b>Cost</b>            |                          |                             |            |
| At 31 December 2024    | 1,360                    | 200                         | 1,560      |
| Additions              | -                        | -                           | -          |
|                        | 1,360                    | 200                         | 1,560      |
| At 31 December 2025    | 1,360                    | 200                         | 1,560      |
| <b>Depreciation</b>    |                          |                             |            |
| At 28 December 2024    | 1,190                    | 175                         | 1,355      |
| Charge for the year    | 170                      | 25                          | 195        |
|                        | 1,190                    | 175                         | 1,355      |
| At 31 December 2025    | 1,190                    | 175                         | 1,355      |
| <b>Net book values</b> |                          |                             |            |
| At 28 December 2024    | 170                      | 25                          | 195        |
|                        | -                        | -                           | -          |
| At 31 December 2025    | -                        | -                           | -          |

#### 3. Creditors

Included within creditors are the following amounts in relation to taxation:

|                 | 2025<br>€ | 2024<br>€ |
|-----------------|-----------|-----------|
| PAYE/PRSI       | 1,304     | 5,208     |
| VAT             | 8,331     | 14,588    |
| Corporation tax | -         | -         |
|                 | 12,089    | 19,796    |

## Leading Sport Agency Limited

### Notes to the abridged financial statements for the period ended 31 December 2025 (continued)

|           |  |                   |                   |
|-----------|--|-------------------|-------------------|
| <b>4.</b> | <b>Share capital</b>                             | <b>2025</b>       | <b>2024</b>       |
|           |  | €                 | €                 |
|           | <b>Authorised equity</b>                         |                   |                   |
|           | 1,000,000 Ordinary shares of €1.00 each          | 1,000,000         | 1,000,000         |
|           |  | <u>          </u> | <u>          </u> |
|           | <b>Allotted, called up and fully paid equity</b> |                   |                   |
|           | Ordinary shares of €1.00 each                    | 100               | 100               |
|           |  | <u>          </u> | <u>          </u> |

**5. Interests of directors and secretary**

The interests of the directors and secretary in the shares of the company, at the beginning and end of the period, were as follows:

|               | <b>Ordinary shares</b> |                 |
|---------------|------------------------|-----------------|
|               | <b>31/12/25</b>        | <b>01/01/25</b> |
| Maeve Buckley | 100                    | 100             |
| Louise Carton | -                      | -               |
| Helma Larkin  | -                      | -               |

Ms Buckley and Ms Carton retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

**6. Directors loans**

**Loans from director M Buckley**

|                             |                   |                   |
|-----------------------------|-------------------|-------------------|
|                             | <b>2025</b>       | <b>2024</b>       |
|                             | €                 | €                 |
| <b>At 1 January</b>         | -                 | 6,000             |
| Repayments made to director | -                 | (6,000)           |
|                             | <u>          </u> | <u>          </u> |
| <b>At 31 December</b>       | <u>          </u> | <u>          </u> |

**7. Related party transactions**

Details of loans to the company from the directors are disclosed in note 6.

**8. Approval of financial statements**

The board of directors approved the shareholders' financial statement on 12 February 2026.

Signed on behalf of the board

**Maeve Buckley**  
Director

**Helma Larkin**  
Director