

**Lime Green Agencies Limited**  
**Unaudited Abridged Financial Statements**  
**for the year ended 30 June 2025**

# **Lime Green Agencies Limited**

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# **Lime Green Agencies Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. 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.

**Signed on behalf of the board**

**Brian O'Sullivan**  
Director

**2 December 2026**

**Jamie Lewis**  
Director

**2 December 2026**

# Lime Green Agencies Limited

## ABRIDGED BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets		<u>1,496</u>	<u>2,778</u>
<b>Current Assets</b>			
Debtors		67,211	54,041
Cash and cash equivalents		<u>297,269</u>	<u>235,880</u>
		<u>364,480</u>	<u>289,921</u>
<b>Creditors: Amounts falling due within one year</b>	<b>4</b>	<u>(30,061)</u>	<u>(18,358)</u>
<b>Net Current Assets</b>		<u>334,419</u>	<u>271,563</u>
<b>Total Assets less Current Liabilities</b>		<u>335,915</u>	<u>274,341</u>
<b>Net Assets</b>		<u>335,915</u>	<u>274,341</u>
<b>Capital and Reserves</b>			
Called up share capital	<b>6</b>	100	100
Profit and Loss Account		<u>335,815</u>	<u>274,241</u>
<b>Equity attributable to owners of the company</b>		<u>335,915</u>	<u>274,341</u>

We, as Directors' of Lime Green Agencies 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),

(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 year and to otherwise comply with the provisions of 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 s.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 s.353 Companies Act 2014.

**Approved by the board on 2 December 2026 and signed on its behalf by:**

**Brian O'Sullivan**  
Director

**2 December 2026**

**Jamie Lewis**  
Director

**2 December 2026**

**Lime Green Agencies Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 June 2025

	<b>Share capital</b>	<b>Retained earnings</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>At 1 July 2023</b>	100	276,643	276,743
Loss for the year	-	(2,402)	(2,402)
<b>At 30 June 2024</b>	100	274,241	274,341
Profit for the year	-	61,574	61,574
<b>At 30 June 2025</b>	<b>100</b>	<b>335,815</b>	<b>335,915</b>

# Lime Green Agencies Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30 June 2025

### 1. GENERAL INFORMATION

Lime Green Agencies Limited is a company limited by shares incorporated in the Republic of Ireland.

### 2. 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.

#### Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

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

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### 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.

#### 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.

#### Employee benefits

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

# Lime Green Agencies Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 30 June 2025

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

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

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

## 3. EMPLOYEES AND REMUNERATION

### Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

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

## 4. CREDITORS

2025 €	2024 €
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### Included in creditors:

#### Amounts falling due within one year

Taxation (Note 6)	<u>9,425</u>	<u>9,425</u>
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## 5. TAXATION

2025 €	2024 €
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### Creditors:

VAT	9,465	4,728
PAYE/PRSI	4,520	4,697
Corporation tax	8,258	-
	<u>22,243</u>	<u>9,425</u>

**Lime Green Agencies Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

continued

for the year ended 30 June 2025

<b>6. SHARE CAPITAL</b>			<b>2025</b>	<b>2024</b>
			<b>€</b>	<b>€</b>
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares Class 1	1,000,000	€1.00 each	<b>1,000,000</b>	1,000,000
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 1	100	€1.00 each	<b>100</b>	100

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At</b>	
		<b>30/06/25</b>	<b>01/07/24</b>
Brian O'Sullivan	Ordinary Shares Class 1	<b>50</b>	50
Jamie Lewis	Ordinary Shares Class 1	<b>50</b>	50
		<b>100</b>	100

**7. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 2 December 2026.