

**ELIZABETH SHEEHAN
MARKETING LIMITED
Abridged Financial
Statements
For the Year Ended
30th APRIL 2025**

(As Modified by Section 352 and 343
of the Companies Act 2014)

ELIZABETH SHEEHAN MARKETING LIMITED

REPORT AND FINANCIAL STATEMENTS 2025

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ELIZABETH SHEEHAN MARKETING LIMITED

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

Elizabeth Sheehan
Stephen Sheehan

SECRETARY AND REGISTERED OFFICE

Elizabeth Sheehan

F8, Nutgrove Office Park,
Rathfarnham,
Dublin 14.,

BANKERS

Fire,
The CHQ Building,
North Wall Quay,
North Wall,
Dublin 1.

REGISTERED NUMBER

515706

ELIZABETH SHEEHAN MARKETING LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION OF UNAUDITED FINANCIAL STATEMENTS

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Companies Act 2014 and FRS102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgement and accounting 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 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 liability, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and the financial statements to be audited. 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.

In relation to the financial statements as set out on pages 4 to 8.

- (a) 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 been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) The directors confirm that they have made available to Cleary & Co. the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 30th April 2025.

On behalf of the board

Elizabeth Sheehan
Director

Stephen Sheehan
Director

Date:

ELIZABETH SHEEHAN MARKETING LIMITED

STATEMENT OF FINANCIAL POSITION		30 April 2025	30 April 2024
	Notes	€	€
<hr/>			
FIXED ASSETS		<u>2,497</u>	<u>3,746</u>
CURRENT ASSETS			
Debtors		3,024	3,404
Cash at bank and in hand		<u>23,567</u>	<u>19,700</u>
		26,591	23,104
CREDITORS			
Amounts falling due within one year	4	< <u>48,425</u> >	< <u>39,958</u> >
TOTAL ASSETS LESS CURRENT LIABILITIES		< <u>21,834</u> >	< <u>16,854</u> >
		< <u>19,337</u> >	< <u>13,108</u> >
CAPITAL AND RESERVES			
Called up share capital	5	10	10
Profit and loss account		< <u>19,347</u> >	< <u>13,118</u> >
SHAREHOLDERS' DEFICIT - EQUITY		< <u>19,337</u> >	< <u>13,108</u> >

We, as Directors of Elixabeth Sheehan Marketing 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 on 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; 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

Signed: _____
Elizabeth Sheehan

DIRECTOR

Signed: _____
Stephen Sheehan

DIRECTOR

Dated: 19th November 2025

ELIZABETH SHEEHAN MARKETING LIMITED

ABRIDGED NOTES TO THE FINANCIAL STATEMENTS

1. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 “The Financial Reporting Standard Applicable in the UK and Republic of Ireland” (“FRS 102”) and the Companies Act 2014.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 “The Financial Reporting Standard Applicable in the UK and Republic of Ireland” (“FRS 102”) and the Companies Act 2014. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

(b) Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that the company will be in a position to meet its liabilities as they fall due. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

(c) Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and value added tax. The following criteria must also be met before revenue is recognised.

ELIZABETH SHEEHAN MARKETING LIMITED

ABRIDGED NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Taxation

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current or deferred taxation assets and liabilities are not discounted.

Current tax

Current tax is the amount of income tax payable in respect of the taxable profit for the period or prior periods. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

ELIZABETH SHEEHAN MARKETING LIMITED

ABRIDGED NOTES TO THE FINANCIAL STATEMENTS

(f) Provisions and contingencies

Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of a past event, it is probable that the company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the financial period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows, which is discounted using a pre-tax discount rate.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Changes in the estimated timing or amount of the expenditure or discount rate are recognised in profit or loss as they arise.

Contingencies

Contingent liabilities, arising as a result of past events, are recognised when it is probable that there will be an outflow of resources and the amount can be reliably measured at the reporting date. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The company makes judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

(a) Critical judgements made in applying the company's accounting policy

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

ELIZABETH SHEEHAN MARKETING LIMITED

ABRIDGED NOTES TO THE FINANCIAL STATEMENTS

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (continued)

b) Key sources of estimation uncertainty

Management are of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period.

4. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Creditors & accruals	6,601	7,359
Directors Loan	40,961	31,780
Paye/prsi	863	819
Corporation Tax	—	—
	<u>48,425</u>	<u>39,958</u>

5. CALLED UP SHARE CAPITAL	Authorised	Issued and Fully Paid
At 31 December 2024 and 31 December 2025	€	€
Ordinary shares of €1 each	<u>100,000</u>	<u>10</u>

6. INTERESTS OF DIRECTORS AND SECRETARY

The directors who served during the period and their interests in the company are stated below:

Ordinary Shares

	2025
Elizabeth Sheehan	<u>10</u>
	<u>10</u>

7. APPROVAL OF ACCOUNTS

The accounts were approved and authorised for issue by the directors on 19th November 2025.