

Company registration number: 563644

Edelia Coaching Limited

Unaudited abridged financial statements

for the financial year ended 31 May 2025

Edelia Coaching Limited

Contents

	Page
Directors responsibilities statement	1
Balance sheet	2 - 3
Statement of changes in equity	4
Notes to the abridged financial statements	5 - 9

Edelia Coaching Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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. 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 and then apply them consistently;
- make judgments 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 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, 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

Roger Kelleher
Director

Katie Burgess
Director

Edelia Coaching Limited

**Balance sheet
As at 31 May 2025**

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	7	28,140		33,456	
			28,140		33,456
Current assets					
Debtors	8	7,023		62,326	
Cash at bank and in hand		13,554		14,768	
		20,577		77,094	
Creditors: amounts falling due within one year	9	(39,136)		(51,390)	
Net current (liabilities)/assets			(18,559)		25,704
Total assets less current liabilities			9,581		59,160
Net assets			9,581		59,160
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			9,481		59,060
Shareholders funds			9,581		59,160

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Edelia Coaching Limited

Balance sheet (continued)

As at 31 May 2025

We, as directors of Edelia Coaching 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 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 6 January 2026 and signed on behalf of the board by:

Roger Kelleher
Director

Katie Burgess
Director

Edelia Coaching Limited

**Statement of changes in equity
Financial year ended 31 May 2025**

	Called up share capital €	Profit and loss account €	Total €
At 1 June 2023	100	41,855	41,955
(Loss)/profit for the financial year		17,205	17,205
Total comprehensive income for the financial year	-	17,205	17,205
At 31 May 2024 and 1 June 2024	100	59,060	59,160
(Loss)/profit for the financial year		(49,579)	(49,579)
Total comprehensive income for the financial year	-	(49,579)	(49,579)
At 31 May 2025	100	9,481	9,581

Edelia Coaching Limited

Notes to the abridged financial statements Financial year ended 31 May 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Old Parochial Hall, Monkstown, Cork.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

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

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that 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 the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Edelia Coaching Limited

Notes to the abridged financial statements (continued) Financial year ended 31 May 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 12.5% straight line
Fittings fixtures and equipment	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 3).

Edelia Coaching Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025**

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	29,250	38,650
	<u>29,250</u>	<u>38,650</u>

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	59,060	41,855
(Loss)/profit for the financial year	(49,579)	17,205
At the end of the financial year	<u>9,481</u>	<u>59,060</u>

7. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 June 2024 and 31 May 2025	<u>30,864</u>	<u>13,257</u>	<u>44,121</u>
Depreciation			
At 1 June 2024	3,858	6,807	10,665
Charge for the financial year	3,858	1,458	5,316
At 31 May 2025	<u>7,716</u>	<u>8,265</u>	<u>15,981</u>
Carrying amount			
At 31 May 2025	<u>23,148</u>	<u>4,992</u>	<u>28,140</u>
At 31 May 2024	<u>27,006</u>	<u>6,450</u>	<u>33,456</u>

8. Debtors

	2025	2024
	€	€
Trade debtors	7,023	9,888
Other debtors	-	52,438
	<u>7,023</u>	<u>62,326</u>

Edelia Coaching Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025**

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	22,178	25,442
Other creditors including tax and social insurance	(3,764)	(1,981)
Directors loan	14,722	21,929
Accruals	6,000	6,000
	<u>39,136</u>	<u>51,390</u>

10. Capital commitments

The company had no material capital commitments at the financial year ended 31 May 2025.

11. Events after the end of the reporting period

There have been no significant events affecting the company since the financial year-end.

Edelia Coaching Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025**

12. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(21,929)	(10,765)
Advances made during the financial year	7,800	-
Amounts repaid during the financial year	(593)	(11,164)
At the end of the financial year	<u>(14,722)</u>	<u>(21,929)</u>

Disclosure for each director or other person is as follows:

Roger Kelleher

	2025	2024
	€	€
At the start of the financial year	(19,735)	(10,765)
Advances made during the financial year	7,800	-
Amounts repaid during the financial year	-	(8,970)
At the end of the financial year	<u>(11,935)</u>	<u>(19,735)</u>

Katie Burgess

	2025	2024
	€	€
At the start of the financial year	(2,194)	-
Amounts repaid during the financial year	(593)	(2,194)
At the end of the financial year	<u>(2,787)</u>	<u>(2,194)</u>

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 6 January 2026.