

Company registration number: 651854

Lislary Finance Limited
Unaudited Abridged Financial Statements
for the year ended 30th November 2025

Lislary Finance Limited

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Lislary Finance Limited

Directors and other information

Director Darren Hough

Secretary Aoife Hough

Company number 651854

Registered office Lislary
Ballinful
Sligo
F91EYOH

Accountants Gilroy Gannon
25 Stephen St.
Sligo
F91 VX73

Lislary Finance Limited

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

The director is responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the year end date and of the profit or loss of the company for the year and otherwise comply with the Companies Act 2014.

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Darren Hough
Director

Date: 16th December 2025

Lislary Finance Limited
Balance sheet
As at 30th November 2025

	Note	2025 €	2024 €
Current assets			
Cash		1	1
Creditors			
Loan from director	5	(9,209)	(5,791)
		_____	_____
Total assets less current liabilities		(9,208)	(5,790)
		_____	_____
Net liabilities		<u>(9,208)</u>	<u>(5,790)</u>
Capital and reserves			
Share capital	6	1	1
Deficit		(9,209)	(5,791)
		_____	_____
		<u>(9,208)</u>	<u>(5,790)</u>

I, as director of Lislary Finance 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 section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) I 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 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; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 16th December 2025.

Darren Hough
Director

Lislary Finance Limited

Notes to the abridged financial statements Financial year ended 30th November 2025

1. General information

Lislary Finance Limited was incorporated on 17th June 2019 and is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 651854). The Registered Office was Lislary, Ballinful, Sligo, F91EYOH.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement basis

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

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

Judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

The director has indicated that they will support the company where necessary, which demonstrates that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. 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 amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Financial instruments

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

Cash and cash equivalents

Cash consists of cash on hand.

Lislary Finance Limited

Notes to the abridged financial statements (continued)
Financial year ended 30th November 2025

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the year	(5,791)	(4,868)
Loss for the year	(3,418)	(923)
At the end of the year	<u>(9,209)</u>	<u>(5,791)</u>

5. Loan from director

The director Mr. Darren Hough made further advances to the company as follows:-

	2025	2024
	€	€
At the start of the year	5,791	4,868
Advances made during the year	3,418	923
At the end of the year	<u>9,209</u>	<u>5,791</u>

6. Share capital

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares of €0.01 each	<u>100</u>	<u>1</u>	<u>100</u>	<u>1</u>