

Company registration number: 715688

Lemonlod Limited

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

Lemonlod Limited

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**Balance sheet
As at 30/06/25**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets		135,145		162,116	
			135,145		162,116
Current assets					
Debtors		83,794		78,195	
Cash at bank and in hand		1,786,024		1,410,165	
		1,869,818		1,488,360	
Creditors: amounts falling due within one year		<u>(18,180)</u>		<u>(238,474)</u>	
Net current assets		1,851,638		1,249,886	
Total assets less current liabilities		1,986,783		1,412,002	
Net assets		<u>1,986,783</u>		<u>1,412,002</u>	
Capital and reserves					
Called up share capital presented as equity		100		100	
Profit and loss account		1,986,683		1,411,902	
Shareholders funds		<u>1,986,783</u>		<u>1,412,002</u>	

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

The notes on pages 3 to 6 form part of these abridged financial statements.

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**Balance sheet (continued)
As at 30/06/25**

We, as directors of Lemonlod Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Change in the Financial Reporting Framework;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Change in the Financial Reporting Framework are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Change in the Financial Reporting Framework in accordance with section 334(2);
- We acknowledge the company's obligations under the Change in the Financial Reporting Framework, 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 Change in the Financial Reporting Framework 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 Change in the Financial Reporting Framework; 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 Change in the Financial Reporting Framework.

These abridged financial statements were approved by the board of directors on 28/01/26 and signed on behalf of the board by:

Bryan O'Gara

Director

Kevin O'Gara

Director

The notes on pages 3 to 6 form part of these abridged financial statements.

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Notes to the abridged financial statements Financial year ended 30/06/25

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Lemonlod Limited for the financial year ended 30th June 2025.

Lemonlod Limited is a private company limited by shares, (registered under Part 2 Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number is 715688). The address of the registered office is Rockford's Nightclub, Castle Street, Roscommon, Co. Roscommon, which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro (€) currency.

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. Summary of significant 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.

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.

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Notes to the abridged financial statements (continued) Financial year ended 30/06/25

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:

Short Leasehold	- 14.3% straight line
Fixtures Fittings 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.

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Notes to the abridged financial statements (continued) Financial year ended 30/06/25

Financial instruments

Ordinary share capital

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

Other financial assets

Other financial assets are initially measured at the transaction price including transaction costs and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Loans and borrowings

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred. Borrowings are classified as current liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2024: 4).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	122,565	109,235

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,411,902	685,269
Profit for the financial year	574,781	726,633
At the end of the financial year	1,986,683	1,411,902

6. Related party transactions

KPBM Limited is a 100% subsidiary of Foamfair Limited, itself the owner of 30% of the issued share capital of Lemonlod Limited. The company incurred a rent charge of €12,000 from KPBM Limited during the financial year ended 30 June 2025 in respect of the premises it occupies at Castle Street, Roscommon. This rent has been charged under the normal course of business. Separately, an amount of €12,000 was owed by Lemonlod Limited to KPBM Limited at 30 June 2025 (30 June 2024: €225,034). This amount was advanced interest-free and is repayable on demand.

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Notes to the abridged financial statements (continued)
Financial year ended 30/06/25

7. Controlling party

The company is controlled equally by Mrs Aileen O'Gara, Mr Larry O'Gara, Mr Bryan O'Gara and Mr Kevin O'Gara.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 28 January 2026.