



Company Number: 616547

Lumac Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Lumac Limited

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Lumac Limited
DIRECTOR AND OTHER INFORMATION

Director	Joe Holohan
Company Secretary	Deirdre Holohan
Company Number	616547
Registered Office and Business Address	Unit 7, Gurtnafleur Business Park, Clonmel Tipperary E91 AX61
Accountants	O’Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants Anglesea House, Anglesea Street, Clonmel, Co. Tipperary E91 P2C8

Lumac Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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

Joe Holohan
Director

10 December 2025

Lumac Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	183,917	220,522
Current Assets			
Stocks	6	58,344	48,093
Debtors	7	331,269	202,651
Cash and cash equivalents		11,879	40,873
		401,492	291,617
Creditors: amounts falling due within one year	8	(161,723)	(224,147)
Net Current Assets		239,769	67,470
Total Assets less Current Liabilities		423,686	287,992
Creditors:			
amounts falling due after more than one year	9	-	(21,667)
Net Assets		423,686	266,325
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		423,586	266,225
Shareholders' Funds		423,686	266,325

The 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", applying Section 1A of that Standard.

I as Director of Lumac 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the 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 section 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 10 December 2025 and signed on its behalf by:

Joe Holohan
Director

Lumac Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023 as previously stated	100	253,546	253,646
Prior financial year error correction	-	(1,609)	(1,609)
At 1 May 2023	<u>100</u>	<u>251,937</u>	<u>252,037</u>
Profit for the financial year	-	14,288	14,288
At 30 April 2024	<u>100</u>	<u>266,225</u>	<u>266,325</u>
Profit for the financial year	-	157,361	157,361
At 30 April 2025	<u>100</u>	<u>423,586</u>	<u>423,686</u>

Lumac Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Lumac Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Unit 7, Gurtnafleur Business Park,, Clonmel, Tipperary, E91 AX61 which is also the principal place of business of the company. This principal activity of the company is agricultural service activities. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Lumac Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

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.

Taxation**Ordinary share capital**

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	36,605	36,605
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 14, (2023 - 13).

5. Tangible assets

	Plant and machinery	Total
	€	€
Cost		
At 1 May 2024	292,837	292,837
	<u> </u>	<u> </u>
At 30 April 2025	292,837	292,837
	<u> </u>	<u> </u>
Depreciation		
At 1 May 2024	72,315	72,315
Charge for the financial year	36,605	36,605
	<u> </u>	<u> </u>
At 30 April 2025	108,920	108,920
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	183,917	183,917
	<u> </u>	<u> </u>
At 30 April 2024	220,522	220,522
	<u> </u>	<u> </u>

6. Stocks	2025	2024
	€	€
Work in progress	58,344	48,093
	<u> </u>	<u> </u>

The replacement cost of stock did not differ significantly from the figures shown.

7. Debtors	2025	2024
	€	€
Trade debtors	275,720	170,102
Other debtors	799	2,432
Taxation	37,431	18,411
Prepayments	17,319	11,706
	<u> </u>	<u> </u>
	331,269	202,651
	<u> </u>	<u> </u>

Lumac Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	953	-
Net obligations under finance leases and hire purchase contracts	21,667	21,667
Trade creditors	-	1,293
Amounts owed to related parties (Note 13)	97,744	179,066
Taxation	24,404	5,426
Director's current account (Note 12)	14,155	14,155
Accruals	2,800	2,540
	<u>161,723</u>	<u>224,147</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	-	21,667
	<u>-</u>	<u>21,667</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	21,667	21,667
Repayable between one and five years	-	21,667
	<u>21,667</u>	<u>43,334</u>
10. Income Statement	2025	2024
	€	€
At 1 May 2024 as previously stated	266,225	253,546
Fixed assets	-	(1,609)
	<u>266,225</u>	<u>251,937</u>
At 1 May 2024 Profit for the financial year	157,361	14,288
	<u>423,586</u>	<u>266,225</u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
12. Director's transactions		
The following amounts are repayable to the director:		
	2025	2024
	€	€
Joe Holohan	14,155	14,155
	<u>14,155</u>	<u>14,155</u>
13. Related party transactions		
Net balances with related parties:		
	2025	2024
	€	€
Trading amounts owed to related parties	97,744	179,066
	<u>97,744</u>	<u>179,066</u>

Lumac Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Lumac Limited and ESK Plant Limited have common directors.
These companies are controlled by the same shareholder Joseph Holohan.

In the year ended 30th April 2025 ESK Plant Ltd made payments to Lumac Ltd of €94,848 and Lumac Ltd made payments to ESK Plant Ltd of €498,430. Lumac limited paid ESK Plant Limited €322,260 in management fees during the year ended 30.04.2025
At 30th April 2025 there was a balance owed to ESK Plant Ltd of €97,744.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 December 2025.