

LMACKER1500 LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2025
REGISTERED NUMBER 720920

LMACKER1500 LTD

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2025**

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**LMACKER1500 LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2025**

Directors and other information

Directors

Luke McCann

Secretary

Miriam Lynam

Accountants

MacSweeney & Co.,
Accountants,
Bridge House,
Skehard Road,
Blackrock,
Cork.

Bankers

Bank of Ireland
Ranelagh
Co. Dublin

Registered Office

Glasthule House
Adelaide Road
Glenageary
Dublin

The Company is registered in the Republic of Ireland under number 720920

LMACKER1500 LTD

**STATEMENT OF DIRECTORS RESPONSIBILITIES & DECLARATION
ON UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2025**

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 accounting standards issued by the Financial Reporting Council namely the Financial Reporting Standard applicable to the Micro Entities Regime, FRS 105 (Generally Accepted Accounting Practice). 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 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 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 and enable the financial statements to be compiled. They are also responsible for the safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 10:

- (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 MacSweeney & Co., Accountants, all 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 ended 31st July 2025.

On behalf of the Board

Date:

27th January, 2026

Luke McCann

Director

LMACKER1500 LTD
ABRIDGED BALANCE SHEET AS AT
31ST JULY 2025

	Note	2025 €	2025 €	2024 €	2024 €
ASSETS EMPLOYED					
Fixed Assets					
Tangible Assets			118,811		94,121
			-----		-----
			118,811		94,121
			-----		-----
Current Assets					
Debtors & Prepayments		-		-	
Cash at Bank and in Hand		41,957		1,482	
		-----		-----	
		41,957		1,482	
Creditors (amounts falling due within one year)		(73,143)		(63,425)	
		-----		-----	
NET CURRENT ASSETS			(31,186)		(61,943)
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			87,625		32,178
Creditors (amounts falling due after more than one year)			-		-
			-----		-----
NET ASSETS			87,625		32,178
			-----		-----
FINANCED BY					
Capital and Reserves					
Called up Share Capital			100		100
Profit and Loss Account	2		87,525		32,078
			-----		-----
TOTAL SHAREHOLDERS FUNDS			87,625		32,178
			-----		-----

We, as Directors of LMacker1500 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 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) These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Standard 105 "The Financial Reporting Standard applicable to Micro Entities Regime".
- f) the company has relied on the specified exemption contained in Section 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 Section 353 Companies Act 2014.

On behalf of the Board

Date: 27th January, 2026

Luke McCann

Director

LMACKER1500 LTD

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST JULY 2025

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of Preparation

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the Financial Reporting Standards of the Financial Reporting Council including The Financial Reporting Standard applicable to the Micro Entities Regime- FRS 105 and the Companies Act 2014, other than where the true and fair override has been invoked which is outlined below.

The Company has used three Profit and Loss Account and Balance Sheet layouts as set out in Format 1 of Schedule 3 of the Companies Act 2014. This override has no effect on the Profit and Loss Account and the Balance Sheet. Additional notes and disclosures not required under FRS 105 and The Companies Act 2014 have also been included.

Turnover

Turnover represents net sales to customers and excludes VAT.

Debtors

Debtors provided for in the accounts are the value of amounts invoiced but not received at the year end.

Creditors and Accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Taxation

a) Current Taxation

The charge for taxation is based on the profit for the year. Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date. The Corporation Tax Rate is 12.5% on trading and 25% on non-trading profits.

b) Deferred Taxation

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 expenditure in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is provided on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit or loss account or other comprehensive income depending on where the revaluation was initially posted. Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Current or deferred taxation assets and liabilities are not discounted.

LMACKER1500 LTD

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST JULY 2025**

1. Movement on the Profit and Loss Reserves

	2025	2024
	€	€
Profit & Loss Reserve brought forward	32,078	35,978
Profit/(Loss) for the Year	63,431	(3,844)
	-----	-----
	95,509	32,134
Taxation	(7,984)	(56)
Dividends	-	-
	-----	-----
Profit & Loss Reserve at 31st July 2025	87,525	32,078
	-----	-----