

Registration number 294908

LUNOTEC LIMITED
ABRIDGED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

LUNOTEC LIMITED

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LUNOTEC LIMITED

DIRECTORS & OTHER INFORMATION

DIRECTORS Michael Kelly

SECRETARY Therese Dunphy

COMPANY NUMBER 294908

REGISTERED OFFICE Newtown
Rathculliheen
Ferrybank
Waterford

ACCOUNTANTS David Dore & Co.
Chartered accountants
7A Newgate Street
Waterford

BUSINESS ADDRESS Newtown
Rathculliheen
Ferrybank
Waterford

BANKERS Permanent TSB
Arundel Square
Waterford

LUNOTEC LIMITED

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	30/04/24
Michael Kelly	1	1
Company secretary		
Therese Dunphy	-	-

The original report was approved by the board on and signed on its behalf by Michael Kelly and Therese Dunphy .

LUNOTEC LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

GENERAL RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 4 to 9 :

- 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.
- The directors confirm that they have made available to David Dore & Co., all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- 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 30th April 2025.

On behalf of the board

Michael Kelly
.....
Michael Kelly
Director

Therese Dunphy
.....
Therese Dunphy
Secretary

Date: 24th February 2026

LUNOTEC LIMITED**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	3		96,661		84,218
Current assets					
Stocks		8,563		4,460	
Debtors		66,018		54,445	
Cash at bank and in hand		15,855		17,866	
		<u>90,436</u>		<u>76,771</u>	
Creditors: amounts falling due within one year		<u>(126,058)</u>		<u>(129,728)</u>	
Net current liabilities			<u>(35,622)</u>		<u>(52,957)</u>
Total assets less current liabilities			61,039		31,261
Creditors: amounts falling due after more than one year			<u>(16,643)</u>		<u>-</u>
Net assets			<u>44,396</u>		<u>31,261</u>
Capital and reserves					
Called up share capital			3		3
Profit and loss account			44,393		31,258
Equity shareholders' funds			<u>44,396</u>		<u>31,261</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

Michael Kelly

Michael Kelly
Director

Therese Dunphy

Therese Dunphy
Secretary

Date: 24th February 2026

LUNOTEC LIMITED

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The abridged accounts were approved by the Board on and signed on its behalf by

Michael Kelly
.....

Michael Kelly
Director

Therese Dunphy
.....

Therese Dunphy
Secretary

LUNOTEC LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings	-	Not being depreciated
Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	20% Straight Line

1.4. Stock and work in progress

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

LUNOTEC LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

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2. Employees

Number of employees

	2025	2024
The average monthly numbers of employees (including the directors) during the year were:		
Painting & decorating	<u>3</u>	<u>3</u>

Employment costs

	2025	2024
	€	€
Wages and salaries	98,395	121,344
Social welfare Costs	6,205	6,789
	<u>104,600</u>	<u>128,133</u>

2.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	<u>37,048</u>	<u>55,572</u>

LUNOTEC LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

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3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2024	323,174	323,174
Additions	42,359	42,359
At 30 April 2025	<u>365,533</u>	<u>365,533</u>
Depreciation		
At 1 May 2024	238,956	238,956
Charge for year	29,916	29,916
At 30 April 2025	<u>268,872</u>	<u>268,872</u>
Net book values		
At 30 April 2025	<u>96,661</u>	<u>96,661</u>

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2023	317,384	317,384
Additions	5,790	5,790
At 30 April 2024	<u>323,174</u>	<u>323,174</u>
Depreciation		
At 1 May 2023	214,876	214,876
Charge for year	24,080	24,080
At 30 April 2024	<u>238,956</u>	<u>238,956</u>
Net book values		
At 30 April 2024	<u>84,218</u>	<u>84,218</u>

LUNOTEC LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

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4. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1.27 each	127,000	127,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital		
2 Ordinary shares of €1.27 each	3	3
	<u> </u>	<u> </u>

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on *24th February 2026*