

L.M.K. DETAIL LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

(As modified by Companies Act 2014)

Registered Number: 224143

**L.M.K. DETAIL LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**L.M.K. DETAIL LIMITED
DIRECTORS AND OTHER INFORMATION**

DIRECTORS

Liam McKay
Anne McKay

SECRETARY

Anne McKay

REGISTERED OFFICE

Unit 11
Shanowen House
Shanowen Road
Santry
Dublin 9

ACCOUNTANTS

Forvis Mazars
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

BANKERS

Allied Irish Bank
Swords Road
Santry
Dublin 9

L.M.K DETAIL LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable 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. 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 date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

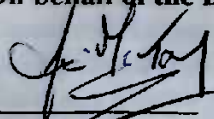
In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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.

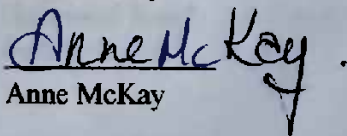
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board:



Liam McKay



Anne McKay

23 March 2026

**ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS
TO THE DIRECTORS OF LMK DETAIL LIMITED**

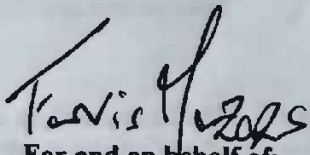
In accordance with the terms of our engagement, and in order to assist you to fulfil your duties under the Companies Acts 2014, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the books of account and information and explanations you have given to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 30 September 2025 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that 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. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



For and on behalf of:
Forvis Mazars
Chartered Accountants
& Registered Auditors
Harcourt Centre
Block 3
Harcourt Road
Dublin 2.

23 March 2026

**L.M.K. DETAIL LIMITED
ABRIDGED BALANCE SHEET
AS AT 30 SEPTEMBER 2025**

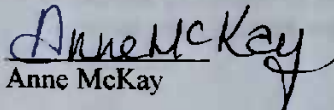
	Notes	2025 €	2024 €
TANGIBLE ASSETS	5	147,541	151,461
FINANCIAL ASSETS	14	599,868	482,868
		<u>747,409</u>	<u>634,329</u>
CURRENT ASSETS			
Stock	6	60,000	50,000
Debtors	7	263,794	206,469
Cash and cash equivalents		208,745	336,266
		<u>532,539</u>	<u>592,735</u>
CREDITORS – amounts falling due within one year	8	(137,278)	(123,307)
NET CURRENT ASSETS		<u>395,261</u>	<u>469,428</u>
CREDITORS – amounts falling due after one year	9	-	-
TOTAL NET ASSETS		<u>1,142,670</u>	<u>1,103,757</u>
CAPITAL AND RESERVES			
Called up share capital	10	3	3
Profit and loss account	12	1,142,667	1,103,754
		<u>1,142,670</u>	<u>1,103,757</u>

We, as directors of LMK Detail Limited, state that:

- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014;
- the company has done so on the grounds that it 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 Companies act 2014;
- we acknowledge the company's obligations under the Companies Act 2014 to keep proper books of account, to prepare financial statements which give a true and fair view of the state of affairs of the company at the end of its financial year and of its profit or loss for the 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.

On behalf of the board


Liam McKay


Anne McKay

23 March 2026

L.M.K. DETAIL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted by the company in determining the amounts included in the balance sheet and in determining the results for the period are as follows:

Basis of accounting:

The financial statements have been prepared in compliance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" (FRS 102) and Companies Act 2014. The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements of the company are presented in Euro ("€") which is also the functional currency of the company.

Turnover:

Turnover represents the invoiced amount of goods sold, net of trade discounts and value added tax.

Tangible fixed assets and depreciation:

Tangible assets are stated in the balance sheet at cost less accumulated depreciation.

Provision is made for depreciation on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life by the reducing balance method at the following annual rates:

Land & Buildings	2%
Computer Equipment	20%
Tools & Equipment	20%
Motor Vehicles	20%
Fixtures & Fittings	20%

Investment Property:

Investment properties are valued at cost, less provisions for impairment.

Financial Assets:

Financial assets are initially measured at fair value which is normally the transaction price.

Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably, are measured at cost less impairment.

Stock:

Inventories are valued at the lower of cost and estimated net realisable value. Cost comprises invoice cost together with related carriage, duty and freight on a first in, first out basis. Net realisable value represents estimated selling price less selling and distribution costs.

Leased assets:

Rental payments of operating leases, whereby substantially all the risks and rewards of the ownership of an asset remain with the lessor are charged against profits on a straight-line basis over the life of the lease.

Taxation:

Corporation tax is provided on taxable profits at the current rate of taxation.

L.M.K. DETAIL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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Dividends:

Final dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders. Interim dividends are recognised when paid.

Cash Flow Statement:

Under FRS 102 section 1A, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

2. DIRECTORS' REMUNERATION	2025	2024
	€	€
Directors' emoluments	67,934	100,491
Director's pension costs	<u>-</u>	<u>-</u>

Other than as shown above, any further required disclosures in sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

3. PARTICULARS OF STAFF

Excluding executive directors, the average number of persons employed in financial period was 9.

The aggregate amounts paid to or on behalf of the above staff are as follows:

	2025	2024
	€	€
Wages and salaries	292,658	271,606
Social welfare costs	133,531	133,691
	<u>426,189</u>	<u>405,297</u>

4. TAXATION

The taxation charge on the profit on ordinary activities, as adjusted for taxation purposes, for the period, is:

	2025	2024
	€	€
Corporation tax on operating profit	5,760	5,977
	<u>5,760</u>	<u>5,977</u>

L.M.K. DETAIL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

5. TANGIBLE ASSETS

	Land & Buildings	Computer Equipment	Tools and Equipment	Motor Vehicle	Fixtures & Fittings	Total
	€	€	€	€	€	€
Cost:						
At start of period	85,640	27,157	359,111	105,900	3,411	581,219
Additions during the period	-	-	-	17,222	-	17,222
Disposals during the period	-	-	-	-	-	-
At end of period	85,640	27,157	359,111	123,122	3,411	598,441
Depreciation:						
At start of period	15,665	25,553	326,585	58,694	3,261	429,758
Charge for period	1,400	321	6,505	12,886	30	21,142
On disposal	-	-	-	-	-	-
At end of period	17,065	25,874	333,090	71,580	3,291	450,900
Net Book Value						
30 September 2024	69,975	1,604	32,526	47,206	150	151,461
30 September 2025	68,575	1,283	26,021	51,542	120	147,541

L.M.K. DETAIL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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6. STOCKS	2025 €	2024 €
Raw materials and consumables	60,000	50,000
	<u>60,000</u>	<u>50,000</u>

The replacement cost of stocks is not considered to be materially different from the balance sheet value.

7. DEBTORS	2025 €	2024 €
Amounts falling due within one year:		
Trade debtors	243,794	206,469
Other debtors	20,000	-
	<u>263,794</u>	<u>206,469</u>

8. CREDITORS (Amounts falling due within one year)	2025 €	2024 €
Trade creditors	99,385	92,680
Payroll taxes	10,217	8,817
Accruals	12,080	13,091
Value added tax	10,728	9,611
Corporation tax	4,868	(892)
	<u>137,278</u>	<u>123,307</u>

9. CREDITORS (Amounts falling due after one year)	2025 €	2024 €
Finance lease	-	-
	<u>-</u>	<u>-</u>

10. CALLED UP SHARE CAPITAL	Authorised	Allotted, called up and fully paid	
	€	2025 €	2024 €
Ordinary shares of €1.269738 each	<u>126,974</u>	<u>3</u>	<u>3</u>

**L.M.K. DETAIL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

11. SHAREHOLDINGS OF DIRECTORS AND SECRETARY

The number of fully paid ordinary shares of €1.269738 each held by directors and secretary at the balance sheet date was:

	2025	2024
Liam McKay	1	1
Anne McKay	1	1
	<u>1</u>	<u>1</u>

12. RESERVES

	2025	2024
	€	€
Profit and loss account:		
At 1 st October	1,103,754	1,061,915
Retained profit/(loss) for the year	38,913	41,839
At 30 September	<u>1,142,667</u>	<u>1,103,754</u>

13. RELATED PARTY TRANSACTIONS

	Amounts paid		Balance @ year end	
	2025	2024	2025	2024
	€	€	€	€
Liam McKay	38,586	20,022	-	-

Liam McKay is a director and shareholder of LMK Detail Limited. Liam McKay also owns, in his personal capacity, two premises which LMK Detail Ltd occupies. The transactions above are the annual rental charges for the premises.

14. FINANCIAL ASSETS

	2025	2024
	€	€
Investment fund	599,868	482,868
	<u>599,868</u>	<u>482,868</u>

Financial assets are investments measured at fair value through profit and loss in line with the company's accounting policy.

L.M.K. DETAIL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

15. FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the company required under Section 11 of FRS 102 is as follows:

	2025	2024
	€	€
<i>Financial liabilities measured at amortised cost</i>		
Trade creditors	<u>99,385</u>	<u>92,680</u>
<i>Financial assets measured at amortised cost</i>		
Trade and Other debtors	263,794	206,469
Cash and cash equivalents	<u>208,745</u>	<u>336,266</u>
<i>Financial assets measured at fair value through profit/loss</i>		
Investment fund	<u>599,868</u>	<u>482,868</u>

16. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Directors on 23 March 2026.