

Registration No: 714888

Umra Kindling Limited

Director's report and financial statements for the year ended 31 March
2025

Umra Kindling Limited

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Umra Kindling Limited

Company Information

Directors: Martin O'Donnell
Liam O'Donnell

Secretary: Martin O'Donnell

Registered Office: Umricam
Buncrana
Co Donegal

Company No: 714888

Umra Kindling Limited

Directors' report for the year ended 31 March 2025

The directors present their report and the financial statements for the year ended 31 March 2024.

Principal activity

The principal activity of the company is the sale of kindling

The directors do not envisage any future changes in the principal activity of the company.

Results and dividends

	€
Profit for the financial year amounted to	30,611
Profit and loss at beginning of year	22,119 =====
Profit and loss account at end of year	52,730 =====

The directors do not recommend payment of a final dividend.

Principal risks and uncertainties

The directors are of the opinion that the company is well positioned to meet any business challenges that may arise.

Directors

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

	Ordinary Shares
	31/03/2024
Martin O'Donnell	1

All shares were shares in Umra Kindling Limited and all were beneficially held.

Accounting Records

The directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2017 to keep accounting records for the company. The books of account are maintained at the company's registered office.

Umra Kindling Limited

This report was approved and authorised for issue by the Board of Directors on 24th November 2025 and was signed below on its behalf by

Martin O'Donnell
Director

Liam O'Donnell
Director

Umra Kindling Limited

Statement of Directors responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

We, the directors are responsible for preparing the Annual Report and the statutory financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the Financial Reporting Standard for Smaller Entities, issued by the Accounting Standards Board.

Irish company law requires us to prepare financial statements for each financial period. Under that law, we have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland. Under company law, we must not approve the financial statements unless we are satisfied that they give a true and fair view of the state of affairs 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 that financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, we are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the statutory 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;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

We are responsible for ensuring the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, and enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, and enable us to ensure that the statutory financial statements and directors report comply with the Companies Act 2014.

We 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 6 to 12:

- We approve these financial statements and conform 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 prepared on the going concern basis on the grounds that the company will continue in business.

Umra Kindling Limited

- We confirm that we have made available to Farren Tax Consultants all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- We confirm that to the best of our knowledge and belief, the accounting records reflect the transactions of the company for the year ended 24th November 2025.

On behalf of the board

Martin O'Donnell
Director

Liam O'Donnell
Director

Dated: 24th November 2025

Umra Kindling Limited

Accountants' report on the unaudited financial statements to the directors of Umra Kindling Limited

We have compiled the financial statements for the year ended 31 March 2025 set out on pages 7 to 12.

Respective responsibilities

The directors are responsible for ensuring that the company maintains proper books of account for preparing financial statements which give true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from the statutory requirement for an audit for the year.

It is our responsibility to compile the financial statements of Umra Kindling Limited from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Emma Farren
Farren Tax Consultants
Ardaravan
Buncrana
Co Donegal

Dated: 24th November 2025

Umra Kindling Limited

Profit and loss account for the year ended 31 March 2025

	Notes	2025 €	2024 €
Turnover – continuing operations	1	156,310	146,867
Cost of sales		(61,595)	(68,594)
		=====	=====
Gross Profit		94,715	77,273
Administrative Expenses		(59,731)	(57,921)
		=====	=====
Profit on ordinary activities		34,984	19,352
Tax on profit on ordinary activities	3	(4,372)	(2,418)
		=====	=====
Retained profit for the financial		30,612	16,934
		=====	=====

On behalf of the board

Martin O'Donnell
Director

Liam O'Donnell
Director

Dated: 24th November 2025

The notes on pages 10 to 12 form an integral part of these financial statements

Umra Kindling Limited

Balance sheet as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	7,375	8,742
		7,375	8,742
Current Assets			
Stock	6	2,000	1,500
Tax Debtors		2,057	4,479
Cash at bank and in hand		92,971	57,654
Creditors: amounts falling due within one year			
Creditors	7	(2,947)	(532)
		=====	=====
Net Current assets		94,081	63,071
		=====	=====
Total assets less current liabilities		101,456	71,843
Creditors: amounts falling due after one year			
Creditors	8	(48,726)	(49,723)
		=====	=====
Net assets		52,730	22,120
		=====	=====
Capital and reserves			
Called Up Share Capital	9	1	1
Profit and loss account		52,729	22,119
		=====	=====
Equity shareholders' fund		52,730	22,120

We, as directors of Umra Kindling Limited, state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are satisfied;
- The shareholders of the company have not served a notice on the company under Section 334(1) in accordance with Section 334(2);
- We acknowledge the company's obligations under the Companies Act 2014 to keep adequate accounting records and prepare Statutory 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 the Companies Act 2014 relating to Statutory Financial Statements so far as applicable to the company.

Umra Kindling Limited

The financial statements were approved and authorised for issue by the Board of Directors on 24th November 2025 and was signed below on its behalf by:

Martin O'Donnell
Director

Liam O'Donnell
Director

Dated: 24th November 2025

The notes on pages 10 to 12 form an integral part of these financial statements

Umra Kindling Limited

Notes to the Financial Statements for the year ended 31 March 2025

1. 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 Turnover

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

The total turnover of the company for the year has been derived from its principal activity undertaken in Europe.

1.2 Tangible fixed assets and depreciation

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

Fixtures and fittings – 12.5% Straight Line
Motor Vehicles – 12.5% Straight line

2. Employees

The average number of persons employed by the company (including executive directors) during the year were:

	2025	2024
Staff	2	2
	=====	=====

3. Directors' Remuneration

	2025	2024
	€	€
Directors salaries	21,922	21,741
	=====	=====

4. Tax on profit on ordinary activities

	2025	2024
	€	€
Current Tax	4,372	2,418
	=====	=====

Umra Kindling Limited

5. Tangible fixed assets

	Fixtures & Fittings €	Motor vehicles €	Total €
Cost			
At 1 April 2024	8,098	2,842	10,940
Additions	-	-	-
	=====	=====	=====
At 31 March 2025	8,098	2,842	10,940
Depreciation			
At 1 April 2024	1,488	710	2,198
Charge for the year	1,012	355	1,367
Disposal	-	-	-
	=====	=====	=====
At 31 March 2025	2,500	1,065	3,565
Net book values			
At 1 April 2024	6,610	2,132	8,742
	=====	=====	=====
At 31 March 2025	5,598	1,777	7,375

6. Stocks

	2025 €	2024 €
Finished goods and goods for resale	2,000	1,500
	=====	=====

7. Creditors: amounts falling due within one year

	2025 €	2024 €
Corporation Tax PAYE	2,533 414	532
	=====	=====
Total	2,947	532

8. Creditors: amounts falling due after one year

	2025 €	2024 €
Directors Account	48,726	49,723
	=====	=====
Total	48,726	49,723

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9. Called Up Share Capital

Current period			2025
Class	Number of shares	Nominal value per share	Total
Ordinary	1	€1	€1
Total share capital:			€1

10. Controlling Interest

The shareholding is distributed equally between the directors. The directors collectively are considered to be the company's controlling party.

11. Capital commitments

There were no capital commitments at the year end.

12. Approval of financial statements

The board of directors approved these financial statements on 24th November 2025

Umra Kindling Limited

The following pages do not form part of the statutory accounts.

Umra Kindling Limited

Detailed profit and loss account for the year ended 31st March 2025

	2025	2024
	€	€
Turnover	156,310	146,867
Opening stock	1,500	1,500
Purchases	62,095	69,694
Closing Stock	(2,000)	(1,500)
	=====	=====
Cost of Sales	61,595	69,694
	=====	=====
 Gross Profit	 94,715	 77,273
	=====	=====
Expenses		
Directors' salaries	21,922	21,741
Wages	23,862	23,654
Office	2,128	518
Insurance	550	572
Bank Fees	327	228
Motor & Travel	3,230	3,903
Phone	240	823
Repairs	3,911	3,915
Protective Clothing	994	-
Accountancy	1,200	1,200
Depreciation	1,367	1,367
	=====	=====
Total Expenses	(59,731)	(57,921)
	=====	=====
Net profit for the year	34,984	19,352
	=====	=====