

Lampela & McAuley Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Lampela & McAuley Limited
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Lampela & McAuley Limited
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	1,250	1,500
Current Assets			
Cash at bank and in hand		4,730	2,658
Creditors: amounts falling due within one year	7	(4,650)	(1,624)
Net Current Assets		80	1,034
Total Assets less Current Liabilities		1,330	2,534
Creditors:			
amounts falling due after more than one year	8	(707)	(4,883)
Net Assets/(Liabilities)		623	(2,349)
Capital and Reserves			
Called up share capital presented as equity	9	100	100
Retained earnings	10	523	(2,449)
Shareholders' Funds/(Deficit)		623	(2,349)

I as Director of Lampela & McAuley Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) I 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 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;

(d) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 9 December 2025 and signed on its behalf by:

Bridie McAuley
Director

Lampela & McAuley Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Lampela & McAuley Limited is a company limited by shares incorporated in Ireland. 26 Saint Laurence Street, Drogheda, Louth is the registered office, which is also the principal place of business of the company. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 September 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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:

Fixtures, fittings and equipment	-	10% 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.

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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Lampela & McAuley Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the management and supply of services relating to conducting and arranging musical events.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	250	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Directors	1	1
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 October 2024	2,500	2,500
	<u> </u>	<u> </u>
At 30 September 2025	2,500	2,500
	<u> </u>	<u> </u>
Depreciation		
At 1 October 2024	1,000	1,000
Charge for the financial year	250	250
	<u> </u>	<u> </u>
At 30 September 2025	1,250	1,250
	<u> </u>	<u> </u>
Net book value		
At 30 September 2025	1,250	1,250
	<u> </u>	<u> </u>
At 30 September 2024	1,500	1,500
	<u> </u>	<u> </u>

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Director's current account	3,423	397
Accruals	1,227	1,227
	<u> </u>	<u> </u>
	4,650	1,624
	<u> </u>	<u> </u>

Lampela & McAuley Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

8. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Other loans		707	4,883
		<u><u>707</u></u>	<u><u>4,883</u></u>

9. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Share	100	€1.00 each	100
		<u><u>100</u></u>	<u><u>100</u></u>
Allotted, called up and fully paid			
Ordinary Share	100	€1.00 each	100
		<u><u>100</u></u>	<u><u>100</u></u>

The director's and the secretary's interests in the shares of the company are as follows:-

		Number Held	
		At	
Name	Class of Shares	30/09/25	01/10/24
Bridie McAuley	Ordinary Shares €0.01	<u><u>100</u></u>	<u><u>100</u></u>

10. Income Statement		2025	2024
		€	€
At 1 October 2024		(2,449)	(3,287)
Profit for the financial year		2,972	838
		<u><u>2,972</u></u>	<u><u>838</u></u>
At 30 September 2025		523	(2,449)
		<u><u>523</u></u>	<u><u>(2,449)</u></u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 9 December 2025.