

Lemduke Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Company Number: 744203

Lemduke Limited
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Lemduke Limited
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

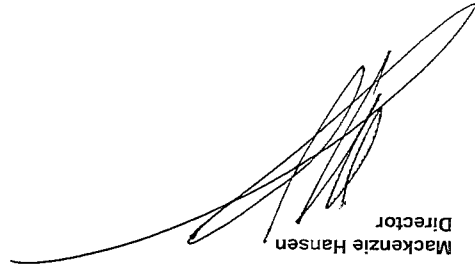
Notes	2025	2024
Current Assets	€	€
Debtors	238	100
Cash at bank and in hand	142,701	138,601
	<u>142,939</u>	<u>138,701</u>
Creditors: amounts falling due within one year	6	(42,412)
Net Current Assets	<u>134,701</u>	<u>96,289</u>
Total Assets less Current Liabilities	<u>134,701</u>	<u>96,289</u>
Capital and Reserves	100	100
Called up share capital presented as equity	100	100
Retained earnings	7	96,189
Shareholders' Funds	<u>134,701</u>	<u>96,289</u>

I as Director of Lemduke 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) I 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 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,
- (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 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 and the micro companies' regime.

Approved by the board on 20 January 2026 and signed on its behalf by:

Mackenzie Hansen
Director



Lemduke Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. **General Information**

Lemduke Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 744203. The registered office of the company is Suite 8, Anglessea House, Carystfort Avenue, Blackrock, Co Dublin, A94 X209, Ireland. 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 financial year ended 31 December 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.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

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.

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

- 3. **Period of financial statements**

The comparative figures relate to the 18 month period ended 31 December 2024.
- 4. **Employees**

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

Lemduke Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

continued

5.	Debtors		2025	2024	
	Taxation		138	-	
	Prepayments		100	100	
			<u>238</u>	<u>100</u>	
			100	100	
	Creditors		2025	2024	
	Amounts falling due within one year		€	€	
	Taxation		5,488	39,662	
	Accruals		2,750	2,750	
			<u>8,238</u>	<u>42,412</u>	
			2025	2024	
			€	€	
	At 1 January 2025		96,189	-	
	Profit for the financial year		38,412	96,189	
	At 31 December 2025		<u>134,601</u>	<u>96,189</u>	
8.	Capital commitments				
	The company had no material capital commitments at the financial year-ended 31 December 2025.				
9.	Post-Balance Sheet Events				
	There have been no significant events affecting the company since the financial year-end.				
10.	Approval of financial statements				
	The financial statements were approved and authorised for issue by the board on 20 January 2026.				

