

Company registration number: 449271

Lismac Enterprises Limited

Unaudited abridged financial statements

for the financial year ended 30th June 2025

Lismac Enterprises Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 6

Lismac Enterprises Limited

Directors and other information

Directors	Seamus McMenamin Anne McMenamin
Secretary	Seamus McMenamin
Company number	449271
Registered office	Lismulladuff Killygordon Co. Donegal
Business address	Lismulladuff Killygordon Co. Donegal
Accountants	Gilroy Gannon Stephen Street Sligo

Lismac Enterprises Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these 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 the 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, 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.

Lismac Enterprises Limited

**Balance sheet
As at 30th June 2025**

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	5	100		100	
		100		100	
Net current assets			100		100
Total assets less current liabilities			100		100
Net assets			100		100
Capital and reserves					
Called up share capital presented as equity			100		100
Shareholders funds			100		100

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Lismac Enterprises Limited state that:

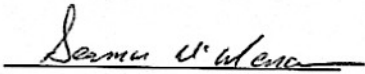
- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- We 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

The notes on pages 5 to 6 form part of these abridged financial statements.

Lismac Enterprises Limited

**Balance sheet (continued)
As at 30th June 2025**

These abridged financial statements were approved by the board of directors on 27th February 2026 and signed on behalf of the board by:



Seamus McMenamin
Director



Anne McMenamin
Director

The notes on pages 5 to 6 form part of these abridged financial statements.

Lismac Enterprises Limited

Notes to the abridged financial statements Financial year ended 30th June 2025

1. General information

The financial statements comprising the Profit & Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Lismac Enterprises Limited for the financial year ended 30th June 2025.

Lismac Enterprises Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 449271). The Registered Office is Lismulladuff, Killygordon, Co. Donegal, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

3. Accounting policies and measurement basis

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Judgements

The directors consider the assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Financial instruments

Ordinary Share Capital

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

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 2).

There were 2 directors in the period neither of which received directors remuneration.

Lismac Enterprises Limited

Notes to the abridged financial statements (continued)
Financial year ended 30th June 2025

5. Debtors

	2025	2024
	€	€
Prepayments	100	100
	<u>100</u>	<u>100</u>

6. Controlling party

Seamus McMenamin and Anne McMenamin are deemed to be the ultimate controlling parties of Lismac Enterprises Limited.

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 27th February 2026.