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**LYNMER PROPERTY CONSULTANTS LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**LYNMER PROPERTY CONSULTANTS LIMITED**

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**COMPANY INFORMATION**

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<b>Director</b>	Barry Feenan (appointed 21 November 2017)
<b>Company secretary</b>	Siobhain Whelan
<b>Registered number</b>	615596
<b>Registered office</b>	11 Kingston lawn Ballinteer Dublin 16
<b>Accountants</b>	Frank McDonagh Accountants Chartered Accountants Shangort Knocknacarra Galway

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**LYNMER PROPERTY CONSULTANTS LIMITED**

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**LYNMER PROPERTY CONSULTANTS LIMITED**

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**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL  
STATEMENTS OF LYNMER PROPERTY CONSULTANTS LIMITED  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Lynmer Property Consultants limited for the year ended 31 December 2025 which comprise and the Balance sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Lynmer Property Consultants limited in accordance with the terms of our engagement letter dated 03/01/2024. Our work has been undertaken solely so that we might compile the financial statements that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Lynmer Property Consultants limited 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 Lynmer Property Consultants limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical 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 as at 31 December 2025 your duty to ensure that Lynmer Property Consultants limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Lynmer Property Consultants limited. You consider that Lynmer Property Consultants limited is exempt from the statutory audit requirement for the year.

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

**Frank McDonagh Accountants**

Chartered Accountants

Shangort  
Knocknacarra  
Galway  
1 February 2026

**LYNMER PROPERTY CONSULTANTS LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025**

	<b>2025</b>	<b>2024</b>
	€	€
Fixed assets	<b>60,872</b>	22,088
Current assets	<b>52,092</b>	62,879
Creditors: amounts falling due within one year	<b>(72,178)</b>	(18,677)
<b>Net current (liabilities)/assets</b>	<b>(20,086)</b>	44,202
<b>Total assets less current liabilities</b>	<b>40,786</b>	66,290
<b>Net assets</b>	<b>40,786</b>	66,290
<b>Capital and reserves</b>	<b>40,786</b>	66,290

**Appropriation of Profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
Profit and loss account brought forward at the beginning of the year	<b>66,289</b>	42,623
Other movement in the profit and loss account	<b>(25,504)</b>	23,666
	<b>40,785</b>	66,289

**General information**

Lynmer Property Consultants limited is a members limited liability Company. Registered in Ireland. Registered Number 615596. Registered office 11 Kingstom Lawn, Ballinteer Dublin 16. Its business is Auctioneering and Estate Agents.

These financial statements have been prepared in accordance with the micro-companies regime.

I, as director of Lynmer Property Consultants 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 members 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); 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

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**LYNMER PROPERTY CONSULTANTS LIMITED**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 31 DECEMBER 2025**

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353 of the Companies Act 2014.

The financial statements were approved:

.....  
**Barry Feenan**  
Director

Date: 1 February 2026

The notes on pages 4 to 6 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

**1.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**1.3 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**1. Accounting policies (continued)**

**1.4 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	12.5%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**1.5 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

**1.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**1.7 Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

**1.8 Financial instruments**

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

**LYNMER PROPERTY CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**2. Director's remuneration**

	<b>2025</b>	<i>2024</i>
	€	€
Director's emoluments	<b>75,115</b>	84,819
Company contributions to defined contribution pension schemes	<b>11,560</b>	11,097
	<b>86,675</b>	<i>95,916</i>
	<b>86,675</b>	<i>95,916</i>

**3. Tangible fixed assets**

	<b>Motor vehicles</b>
	€
<b>Cost or valuation</b>	
At 1 January 2025	25,243
Additions	47,930
At 31 December 2025	73,173
<b>Depreciation</b>	
At 1 January 2025	3,155
Charge for the year on owned assets	9,146
At 31 December 2025	12,301
<b>Net book value</b>	
At 31 December 2025	60,872
<i>At 31 December 2024</i>	<i>22,088</i>

**4. Reserves**

**Profit and loss account**

Reserves comprise of accumulated profits

**LYNMER PROPERTY CONSULTANTS LIMITED**

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025 €	2024 €
<b>Turnover</b>		
Sales - Domestic - type 1	134,139	185,559
	<u>134,139</u>	<u>185,559</u>
	<u><u>134,139</u></u>	<u><u>185,559</u></u>
	2025 €	2024 €
<b>Staff costs</b>		
Directors salaries	75,115	84,819
Directors pension costs - defined contribution schemes	11,560	11,097
	<u>86,675</u>	<u>95,916</u>
	<u><u>86,675</u></u>	<u><u>95,916</u></u>
	2025 €	2024 €
<b>Depreciation and other amounts written off assets</b>		
Depreciation - motor vehicles	9,146	3,155
	<u>9,146</u>	<u>3,155</u>
	<u><u>9,146</u></u>	<u><u>3,155</u></u>
	2025 €	2024 €
<b>Other charges</b>		
Licences	1,660	1,461
Hotels, travel and subsistence	4,447	11,535
Consultancy	1,220	-
Telephone and fax	-	504
Computer costs	12,922	-
General office expenses	23,456	2,656
Advertising and promotion	-	25,377
Auditors' remuneration	4,217	3,696
Bank charges	232	259
Insurances	4,805	417
Web Site	-	2,800
Staff Vouchers	-	1,000
Office Rent	7,826	12,481
	<u>60,785</u>	<u>62,186</u>
	<u><u>60,785</u></u>	<u><u>62,186</u></u>

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**LYNMER PROPERTY CONSULTANTS LIMITED**

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**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Tax</b>		
Corp tax (P/L) - prior yr	<b>3,037</b>	636
	<u><b>3,037</b></u>	<u>636</u>
	<u><b>3,037</b></u>	<u>636</u>