

Registration number 674505

LPM Contracting Limited

Abridged accounts

for the year ended 31st December 2025

LPM Contracting Limited

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LPM Contracting Limited

Directors and other information

Director	James Leahy
Secretary	Theresa Leahy
Company number	674505
Registered office	75 Love Lane Charleville Co. Cork
Accountants	James Kelly & Associates 15 Carmody Street Business Park Carmody Street Ennis Co. Clare V95 Y773
Business address	75 Love Lane Charleville Co. Cork
Bankers	Bank of Ireland Charleville Co. Cork

LPM Contracting Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The director and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	31/12/24
James Leahy	100	100
Company secretary		
Theresa Leahy	-	-

The original report was approved by the board on 14 March 2026 and signed on its behalf by James Leahy.

James Leahy

LPM Contracting Limited

Statement of director responsibilities and declaration on unaudited financial statements

General responsibilities

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the director to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

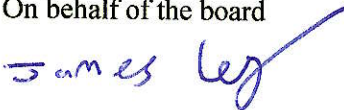
The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9 :

- The director approves these financial statements and confirms that they is 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 been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that they has made available to James Kelly & Associates, Accountants & Business Advisors, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board



James Leahy
Director

Date: 14th March 2026

LPM Contracting Limited

**Abridged balance sheet
as at 31 December 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4		39,389		45,844
Current assets					
Debtors		76,820		14,744	
Cash at bank and in hand		116,488		188,386	
		<u>193,308</u>		<u>203,130</u>	
Creditors: amounts falling due within one year		<u>(6,305)</u>		<u>(10,923)</u>	
Net current assets			<u>187,003</u>		<u>192,207</u>
Total assets less current liabilities			226,392		238,051
Creditors: amounts falling due after more than one year			<u>(4,990)</u>		<u>(4,990)</u>
Net assets			<u><u>221,402</u></u>		<u><u>233,061</u></u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			<u>221,302</u>		<u>232,961</u>
Equity shareholders' funds			<u><u>221,402</u></u>		<u><u>233,061</u></u>

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The director states 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they 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 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.

The notes on pages 6 to 9 form an integral part of these financial statements.

LPM Contracting Limited

The abridged accounts were approved by the Board on 14 March 2026 and signed on its behalf by

James Leahy

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James Leahy
Director

LPM Contracting Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

1. Statement of accounting policies

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

LPM Contracting Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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2. Employees

Number of employees

The average monthly numbers of employees
(including the director) during the year were:

	2025	2024
Construction	<u>5</u>	<u>5</u>

Employment costs

	2025	2024
	€	€
Wages and salaries	277,422	235,229
Other pension costs	3,000	3,000
	<u>280,422</u>	<u>238,229</u>

2.1. Director's remuneration

	2025	2024
	€	€
Remuneration and other emoluments	55,443	52,970
Pension contributions to defined contribution schemes	3,000	3,000
	<u>58,443</u>	<u>55,970</u>

Number of directors to whom retirement benefits are accruing under a money purchase scheme	-	-
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3. Transactions with director
No Related Party Transactions

LPM Contracting Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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4. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 January 2025	43,232	43,232
Additions	1,730	1,730
At 31 December 2025	<u>44,962</u>	<u>44,962</u>
Depreciation		
At 1 January 2025	7,424	7,424
Charge for year	5,447	5,447
At 31 December 2025	<u>12,871</u>	<u>12,871</u>
Net book values		
At 31 December 2025	<u><u>32,091</u></u>	<u><u>32,091</u></u>

	Tangible fixed assets	Total
	€	€
Cost		
At 1 January 2024	19,014	19,014
Additions	27,618	27,618
Disposals	(3,400)	(3,400)
At 31 December 2024	<u>43,232</u>	<u>43,232</u>
Depreciation		
At 1 January 2024	5,593	5,593
On disposals	(3,400)	(3,400)
Charge for year	5,231	5,231
At 31 December 2024	<u>7,424</u>	<u>7,424</u>
Net book values		
At 31 December 2024	<u><u>35,808</u></u>	<u><u>35,808</u></u>

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Notes to the abridged financial statements
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5. Share capital

	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>
Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

6. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 14 March 2026.