

**LUMINARY GROUP RECRUITMENT LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Luminary Group Recruitment Limited
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Luminary Group Recruitment Limited
Accountant's Report
For The Year Ended 31 December 2025

Report to the directors on the preparation of the unaudited statutory accounts of Luminary Group Recruitment Limited for the year ended 31 December 2025

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Luminary Group Recruitment Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Luminary Group Recruitment Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Luminary Group Recruitment Limited and state those matters that we have agreed to state to the directors of Luminary Group Recruitment Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Luminary Group Recruitment Limited and its directors as a body for our work or for this report.

It is your duty to ensure that Luminary Group Recruitment Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Luminary Group Recruitment Limited. You consider that Luminary Group Recruitment Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Luminary Group Recruitment 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.

13 May 2026

Norwoods
Forest House Office
3 - 5 Horndean Road
Bracknell
Berkshire
RG12 0XQ

Luminary Group Recruitment Limited
Balance Sheet
As At 31 December 2025

Registered number: 14561663

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		14,710		9,887
			<u>14,710</u>		<u>9,887</u>
CURRENT ASSETS					
Debtors	5	370,241		297,452	
Cash at bank and in hand		802,046		312,060	
		<u>1,172,287</u>		<u>609,512</u>	
Creditors: Amounts Falling Due Within One Year	6	(270,258)		(175,893)	
NET CURRENT ASSETS (LIABILITIES)			<u>902,029</u>		<u>433,619</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>916,739</u>		<u>443,506</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(3,678)		-
NET ASSETS			<u>913,061</u>		<u>443,506</u>
CAPITAL AND RESERVES					
Called up share capital	7		79		95
Capital redemption reserve			21		5
Profit and Loss Account			<u>912,961</u>		<u>443,406</u>
SHAREHOLDERS' FUNDS			<u>913,061</u>		<u>443,506</u>

Luminary Group Recruitment Limited
Balance Sheet (continued)
As At 31 December 2025

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr K Zeneli

Director

13 May 2026

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

Luminary Group Recruitment Limited
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Luminary Group Recruitment Limited is a private company, limited by shares, incorporated in England & Wales, registered number 14561663. The registered office is Dowgate Hill House, 14-16 Dowgate Hill, London, EC4R 2SU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on cost
Computer Equipment	25% on cost

2.4. Financial Instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.5. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Luminary Group Recruitment Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

2.7. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 9 (2024: 7)

4. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2025	5,588	8,898	14,486
Additions	7,720	3,540	11,260
As at 31 December 2025	13,308	12,438	25,746
Depreciation			
As at 1 January 2025	1,511	3,088	4,599
Provided during the period	3,327	3,110	6,437
As at 31 December 2025	4,838	6,198	11,036
Net Book Value			
As at 31 December 2025	8,470	6,240	14,710
As at 1 January 2025	4,077	5,810	9,887

Luminary Group Recruitment Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	354,365	274,497
Other debtors	15,876	22,955
	<u>370,241</u>	<u>297,452</u>

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	16,829	-
Other creditors	10,379	32,828
Taxation and social security	243,050	143,065
	<u>270,258</u>	<u>175,893</u>

7. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	<u>79</u>	<u>95</u>

8. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as following:

	2025	2024
	£	£
Not later than one year	55,706	57,200
Later than one year and not later than five years	-	55,706
	<u>55,706</u>	<u>112,906</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.