

Weglarz Windows Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Weglarz Windows Ltd
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Weglarz Windows Ltd
DIRECTOR AND OTHER INFORMATION

Director	Jerzy Weglarz
Company Secretary	Edyta Weglarz
Company Number	734898
Registered Office and Business Address	Barleymount East Killarney Co.Kerry V93 TXY1
Accountants	Timothy O'Connor Chartered Certified Accountants Prince's Quay House 15 Prince's Street Tralee Co.Kerry V92YY15
Bankers	Bank of Ireland Killarney Co.Kerry

Weglarz Windows Ltd
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	109,097	31,495
Cash at bank and in hand		15,919	27,694
		<u>125,016</u>	<u>59,189</u>
Creditors: amounts falling due within one year	6	<u>(56,918)</u>	<u>(23,466)</u>
Net Current Assets		<u>68,098</u>	<u>35,723</u>
Total Assets less Current Liabilities		<u>68,098</u>	<u>35,723</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	67,998	35,623
Shareholders' Funds		<u>68,098</u>	<u>35,723</u>

I as Director of Weglarz Windows Ltd, 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 31 March 2026 and signed on its behalf by:

Jerzy Weglarz
Director

Weglarz Windows Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Weglarz Windows Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 734898. The registered office of the company is Barleymount East, Killarney, Co.Kerry, V93 TXY1 which is also the principal place of business of the company. 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 30 June 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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price (including transaction costs).

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. Interest payable and similar expenses	2025	2024
	€	€
Interest	233	257

Weglarz Windows Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

5. Debtors	2025	2024
	€	€
Trade debtors	47,082	3,300
Other debtors	40,080	-
Taxation	1,935	9,940
Prepayments	20,000	18,255
	109,097	31,495

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	185	2,333
Taxation	52,490	17,623
Other creditors	-	10
Accruals	4,243	3,500
	56,918	23,466

7. Profit and loss account

	2025	2024
	€	€
At 1 July 2024	35,623	-
Profit for the financial year	32,375	35,623
At 30 June 2025	67,998	35,623

8. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 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 31 March 2026.