

Registration Number 321097

J & W LYONS LIMITED
ABRIDGED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

J & W LYONS LIMITED

DIRECTORS RESPONSIBILITES STATEMENT

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year. As per Section 289 of the the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. 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
- state whether the statutory 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
- prepare the statutory 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 determined with reasonable accuracy and enable them to ensure that the statutory financial statements and directors report comply with the . 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 4 :

- The directors approve these statutory financial statements and confirm that they are 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 directors confirm that they have made available to Nestor & Co. the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st March 2025.

On behalf of the board

Grace Lyons
Director

Liam Lyons
Director

Date: 28th January 2026

J & W LYONS LIMITED
ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025

	2025		2024	
	€	€	€	€
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	(14,192)		(14,192)	
NET CURRENT LIABILITIES		(14,192)		(14,192)
TOTAL ASSETS LESS CURRENT LIABILITIES		(14,192)		(14,192)
CAPITAL AND RESERVES				
Called up share capital	3		3	
Profit and loss account		(14,195)		(14,195)
EQUITY SHAREHOLDERS' FUNDS		(14,192)		(14,192)

We, as Directors of J & W Lyons 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 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, and
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts 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.
- (e) the company has relied on the specified exemption contained in Section 352 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 Companies Act 2014.

The financial statements were approved by the Board on 28 January 2026 and signed on its behalf by

Grace Lyons
Director

Liam Lyons
Director

J & W LYONS LIMITED

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

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the company in the preparation of these financial statements are as follows:

1.1. BASIS OF ACCOUNTING

The financial statements are prepared under the historical cost convention, and comply with the standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland " (FRS 102).

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

1.2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and at bank together with demand deposits. Bank overdrafts are shown within borrowings in current liabilities.

1.3. GOING CONCERN

The company ceased trading on 1st April 2011.

2 DIRECTORS' REMUNERATION AND TRANSACTIONS

	2025	2024
	€	€
Remuneration and other emoluments	-	-
	<u> </u>	<u> </u>
		Grace & Liam Lyons
Opening Balances		43
Advances from directors		-
Repayments to directors		-
Closing Balance		<u> </u> <u> </u> 43

Amounts owed to directors are unsecured, interest free and repayable on demand.

3. SHARE CAPITAL

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1.27 each	<u> </u> 126,974	<u> </u> 126,974
Allotted, called up and fully paid		
2 Ordinary shares of €1.27 each	<u> </u> 3	<u> </u> 3

J & W LYONS LIMITED

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

..... continued

4. DIRECTORS AND SECRETARIES INTEREST IN SHARES

The directors and secretary who held office at 31 March 2025 had no interests other than those shown below in the shares of the company

Name	Class of Share	1 April 2024 Shareholding	31 March 2025 Shareholding
Grace Lyons	Ordinary shares of €1.27 each	1	1
Liam Lyons	Ordinary shares of €1.27 each	1	1

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 28 January 2026.