

**Company registration number: 403855**

**L.W. Concepts Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30 June 2025**

**L.W. Concepts Limited**

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L.W. Concepts Limited

Extract from the directors Report in accordance with Section 329 of the Companies Act 2014.

**Directors and secretary and their interests**

The Directors and secretary at the financial year end and their interests in shares in the company were as follows:

	<b>At 30/06/25</b>	<b>At 01/07/24</b>
	<b>Number</b>	<b>Number</b>
<b>Directors:</b>		
Derek Treanor	99	99
John Treanor	1	1
<b>Company secretary:</b>		
Derek Treanor	-	-

## **L.W. Concepts Limited**

### **Directors Responsibilities Statement**

These Abridged Financial Statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory Financial Statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those Financial Statements.

The Directors are responsible for preparing the directors report and the Financial Statements in accordance with applicable Irish law and regulations.

Irish company law requires the Directors to prepare Financial Statements for each financial year. Under the law, the Directors have elected to prepare the Financial Statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the Directors must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these Financial Statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether the 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; and
- prepare the 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 be determined with reasonable accuracy, enable them to ensure that the Financial Statements and directors report comply with 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.

**L.W. Concepts Limited**

**Balance Sheet  
as at 30 June 2025**

	Note	2025 €	2024 €
<b><u>Fixed Assets</u></b>			
Tangible Assets		109,580	115,937
		109,580	115,937
<b><u>Current Assets</u></b>			
Debtors		49,556	173,953
Cash at Bank and in Hand		132,191	132,349
		181,747	306,302
<b>Creditors(amounts falling due within one year)</b>		(1,238)	(773)
<b><u>Net Current Assets</u></b>		180,509	305,529
<b><u>Total Assets less Current Liabilities</u></b>		290,089	421,466
<b><u>Net Assets</u></b>		290,089	421,466
<b><u>Capital and Reserves</u></b>			
Called-up Share Capital	2	100	100
Profit and Loss Account		289,989	421,366
		290,089	421,466

We, as Directors of L.W. Concepts Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- We 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company; and

**The Notes on pages 5 to 6 form part of these Financial Statements.**

**L.W. Concepts Limited**

**Balance Sheet  
as at 30 June 2025**

- the company has relied on the specified exemption contained in section 352 of the 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 of the Companies Act 2014.

These Abridged Financial Statements were approved by the board of directors on 15 December 2025 and signed on behalf of the board by:

**Derek Treanor**

**John Treanor**

**The Notes on pages 5 to 6 form part of these Financial Statements.**

**L.W. Concepts Limited**

**Notes to the Financial Statements**  
**Financial year ended 30 June 2025**

**1. Accounting Policies**

**Basis of Preparation**

The Financial Statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The Financial Statements are prepared in Euro, which is the functional currency of the entity.

**Tangible Assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Machinery and Equipment	- 15%	Reducing Balance
Motor Vehicles	- 15%	Reducing Balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**L.W. Concepts Limited**

**Notes to the Financial Statements (continued)**  
**Financial year ended 30 June 2025**

**2. Share Capital**

**Authorised**

	2025		2024	
	Number	€	Number	€
Ordinary shares of € 1.00 each	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

**Issued, Called-up and Fully Paid**

	2025		2024	
	Number	€	Number	€
<b><u>Amounts presented in equity:</u></b>				
Ordinary shares of € 1.00 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

**3. Approval of Financial Statements**

The Board of Directors approved these Abridged Financial Statements for issue on 15 December 2025.