

Registration Number 654044

**LLENSD LIMITED**

**Abbreviated Accounts**

**for the year ended 31 December 2025**

**LLENSD LIMITED**

**Company Information**

**Company Number**

654044

## LLENSD LIMITED

### Abridged Balance Sheet as at 31 December 2025

	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	2		270,829
<b>Current Assets</b>			
Stocks		288,300	
Cash at bank and in hand		213,685	
		<u>501,985</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(389,074)</u>	
<b>Net Current Assets</b>			<u>112,911</u>
<b>Total Assets Less Current Liabilities</b>			383,740
<b>Creditors: amounts falling due after more than one year</b>			<u>(9,170)</u>
<b>Net Assets</b>			<u><u>374,570</u></u>
<b>Capital and Reserves</b>			
Called up share capital	3		100
Profit and loss account			<u>374,470</u>
<b>Equity Shareholders' Funds</b>			<u><u>374,570</u></u>

We have relied on specified exemptions contained in Sections 10 and 12 of the Companies (Amendment) Act, 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

We as directors of l lensd 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 s.358 are satisfied.
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).

**LLENSD LIMITED**

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(d) 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 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 s.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 that the abridged financial statements have been properly prepared in accordance with s.353 Companies Act 2014.

Date: 21/1/26

Director



Davis Snell

Certified to be a true copy

**Notes to the Abridged Financial Statements  
for the year ended 31 December 2025**

**1. Accounting Policies**

**1.1. Accounting convention**

The financial statements are prepared under the historical cost convention

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

**1.2. Turnover**

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

**1.3. Tangible fixed assets and depreciation**

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

Land and buildings	-	Straight Line over years
Fixtures, fittings and equipment	-	25% Straight Line
Motor vehicles	-	25% Straight Line

**1.4. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

**1.5. Stock**

Stock is valued at the lower of cost and net realisable value.

**1.6. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors considers that a liability to taxation is unlikely to materialise.

**1.7. Directors' emoluments**

	<b>2025</b>
	€
Remuneration and other emoluments	<u>20,400</u>

**Notes to the Abridged Financial Statements  
for the year ended 31 December 2025**

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<b>2. Fixed assets</b>	<b>Tangible fixed assets €</b>
<b>Cost</b>	
At 1 January 2025	305,682
Additions	78,740
At 31 December 2025	<u>384,422</u>
<b>Depreciation</b>	
At 1 January 2025	83,897
Charge for year	29,696
At 31 December 2025	<u>113,593</u>
<b>Net book values</b>	
At 31 December 2025	<u>270,829</u>
At 31 December 2024	<u><u>221,785</u></u>

<b>3. Share capital</b>	<b>2025 €</b>
<b>Allotted, called up and fully paid</b>	
100 Ordinary shares of £1 each	<u><u>100</u></u>

**4. Approval of financial statements**

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

  
Director

Director