

LPJD Limited

Abridged Financial Statements

Year ended 30th April 2025

LPJD LIMITED

Reports and unaudited financial statements

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LPJD LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

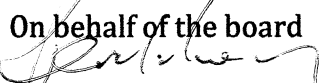
The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section IA of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements 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 Director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

On behalf of the board

Mr. Patrick O'Mahony
Director


Mrs. Laura O'Mahony
Secretary

Date: 21/01/2026

LPJD LIMITED

Balance Sheet as at 30th April 2025 (abridged)

	Note	2025 €	2024 €
<u>Fixed Assets</u>			
Tangible assets	5	<u>27,278</u>	<u>16,071</u>
		27,278	16,071
<u>Current Assets</u>			
Debtors	6	6,269	4,797
Cash at bank and in hand		<u>11,126</u>	<u>29,661</u>
		17,395	34,458
Creditors: amounts falling due within one year	7	(4,227)	(10,961)
Net current assets		13,168	23,497
Total assets less current liabilities		40,446	39,568
<u>Capital and Reserves</u>			
Called up share capital presented as equity		100	100
Profit and loss account	9	<u>40,346</u>	<u>39,469</u>
Total shareholders funds – all equity		<u>40,446</u>	<u>39,568</u>

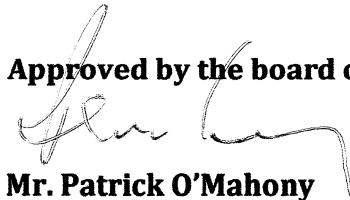
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section IA of that Standard.

I as Director of LPJD Limited, state that -

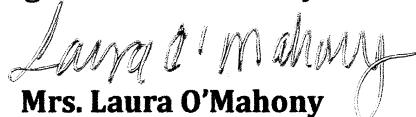
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 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 period and of its profit or loss for such a financial period 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 small companies' regime.

Approved by the board on 21/01/2022 and signed on its behalf by:


Mr. Patrick O'Mahony

Director


Mrs. Laura O'Mahony

Secretary

LPJD LIMITED

Notes to the Abridged Financial Statements for the year ended 30 April 2025

LPJD Limited is a company limited by shares incorporated in the Republic of Ireland. Poulmucka Road, Ballyclerihan, Clonmel, Co. Tipperary is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

1. 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 year ended 30th April 2025 have been prepared in accordance with the provisions of FRS 102 Section IA (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section IA, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section IA of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

LPJD LIMITED

Notes to the Abridged Financial Statements for the year ended 30 April 2025

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Office Equipment	12.5% Straight Line
Plant & Equipment	12.5% Straight line
Motor Vehicles	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

LPJD LIMITED**Notes to the Abridged Financial Statements for the year ended 30 April 2025****Ordinary share capital**

The ordinary share capital of the company is presented as equity.

2. OPERATING (LOSS)/PROFIT

Operating (loss)/profit is stated after charging:

	2025	2024
	€	€
Depreciation on tangible fixed assets	<u>4,225</u>	<u>2,295</u>
	<u><u>4,225</u></u>	<u><u>2,295</u></u>

3. DIRECTORS REMUNERATION AND TRANSACTIONS

	2025	2024
	€	€
Salary	34,664	0
Pension contributions	<u>0</u>	<u>0</u>
	<u><u>34,664</u></u>	<u><u>0</u></u>

The following amounts are repayable to the director

	2025	2024
Mr. Laura O'Mahony Directors Current Account	3,652	2,153

LPJD LIMITED**Notes to the Abridged Financial Statements for the year ended 30 April 2025****4. EMPOLYEEES**

	2025	2024
The average number of employees was as follows	€	€
Employees	2	0

5. FIXED ASSETS

	Office Equipment	Plant & Machinery	Motor	Total
<u>Costs</u>	€	€	€	€
At beginning of year	1,371	0	16,995	18,366
Additions in year	227	15,205	0	15,432
At end of year	1,598	15,205	16,995	33,798
<u>Depreciation</u>				
At beginning of year	171	0	2,124	2,295
Charge for year	200	1,901	2,124	4,225
At end of year	371	1,901	4,248	6,520
<u>Net book value</u>				
On 30 April 2025	1,227	13,304	12,747	27,278
On 30 April 2024	1,200	0	14,871	16,071

LPJD LIMITED**Notes to the Abridged Financial Statements for the year ended 30 April 2025****6. DEBTORS:**

	2025	2024
Trade Debtors	0	4,797
Taxation	<u>6,269</u>	<u>0</u>
	<u>6,269</u>	<u>4,797</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	€	€
Taxation	575	7,182
Directors' Current Account	3,652	2,153
Trade Creditors & Accrual	<u>0</u>	<u>1,626</u>
	<u>4,227</u>	<u>10,961</u>

9. SHAREHOLDERS FUNDS

	€
Retained earnings at beginning of year	39,469
Profit for the year	<u>877</u>
Retained earnings at end of year	<u>40,346</u>

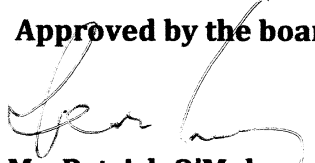
LPJD LIMITED

Notes to the Abridged Financial Statements for the year ended 30 April 2025

10. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board on 21.12.2024.

Approved by the board on 21.12.2024 and signed on its behalf by:



Mr. Patrick O'Mahony

Director



Mrs. Laura O'Mahony

Secretary