

**Company registration number: 699542**

**Lynchways Limited**  
**Unaudited Abridged Financial Statements**  
**for period ended 31 December 2025**

# Lynchways Limited

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Balance sheet	<b>2 - 3</b>
Notes to the financial statements	<b>4 - 5</b>

## **Lynchways Limited**

### **Directors And Other Information**

<b>Director</b>	Patrick Hall
<b>Secretary</b>	Gillian Madden
<b>Company Registration Number</b>	699542
<b>Registered Office</b>	1 Burmah Road Strandhill Co Sligo F91E3V9
<b>Place of Registration</b>	Dublin, Ireland
<b>Legal form of Company</b>	Private Company Limited by Shares
<b>Bankers</b>	AIB 26 Stephen Street Sligo Co Sligo F91H725

**Lynchways Limited**  
**Balance Sheet**  
**as at 31 December 2025**

	<b>2025</b>	<b>2024</b>
<b>ASSETS</b>	<b>€</b>	<b>€</b>
Called up share capital not paid	100	100
Fixed assets	0	0
Current assets	20	89.54
Prepayments and accrued income	0	0
	——	——
<b>TOTAL ASSETS</b>	<b>120</b>	<b>189.54</b>
	——	——
<b>CAPITAL, RESERVES AND LIABILITIES</b>		
Capital and Reserves	(6,046.70)	(5,327.59)
Provision for liabilities	0	0
Creditors	265	265
Loan from Director	5,901.70	5,252.13
Accruals and deferred income	0	0
	——	——
<b>TOTAL CAPITAL, RESERVES AND LIABILITIES</b>	<b>120</b>	<b>189.54</b>
	——	——

I, as director of Lynchways 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),

**Lynchways Limited**

**Balance Sheet**

**as at 31 December 2025 (continued)**

(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 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 (as a micro company) 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 the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 5 January 2026 and signed on behalf of the board by:



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**Patrick Hall**

**Director**

**25/1/26**

**Lynchways Limited**  
**Notes To The Abridged Financial Statements**  
**for period ended 31 December 2025**

**1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 1 Burmah Road, Strandhill, Sligo, Co Sligo, F91E3V9.

**2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Exceptional items**

Exceptional items are disclosed separately in the financial statements in order to provide further understanding of the financial performance of the entity. They are material items of income or expense that have been shown separately because of their nature or amount.

**Taxation**

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

**Lynchways Limited**  
**Notes To The Abridged Financial Statements (continued)**  
**for period ended 31 December 2025**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

**4. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
<b>(Loss) /profit at the start of the period</b>	0	0
<b>(Loss) /profit for the period</b>	(719.11)	(597.74)
	—————	—————
<b>(Loss) /profit at the end of the period</b>	(719.11)	(597.74)
	—————	—————