

Company registration number: 673705

**Langford Steel Services Limited
Trading as Langford Steel Services Limited**

Unaudited abridged financial statements

for the financial year ended 30 June 2025

Langford Steel Services Limited

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Langford Steel Services Limited

Directors and other information

Director	Ciaran Langford
Secretary	Richard Langford
Company number	673705
Registered office	Langford Steel Services Limited Tirhogar Portarlinton Co. Laois
Business address	Tirhogar, Portarlinton Co. Laois.
Accountants	Michael J. McCormack & Co Accountants Limited Chartered Accountants Congress House Portarlinton Co. Laois
Bankers	Bank Of Ireland Portarlinton Co. Laois

Langford Steel Services Limited

**Accountants' Report to the director
on the Unaudited statutory financial statements of Langford Steel Services Limited**

We have compiled the statutory financial statements set out on pages 3 to 7 of Langford Steel Services Limited for the financial year ended 30/06/25.

We have compiled the statutory financial statements which comprise the profit and loss account, balance sheet and related notes of Langford Steel Services Limited for the financial year ended 30/06/25.

Respective responsibilities of directors and accountants

The company's director is responsible for the statutory financial statements. It is our responsibility to compile the financial statements of Langford Steel Services Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the statutory financial statements in accordance with the guidance contained in Compilation Engagements - Technical Statement and the International Standard on Related Services 4410 (revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial reporting Standard 105 (FRS 105), the Financial reporting Standard applicable in the Republic of Ireland, and Irish Statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the statutory financial statements.



Michael J. McCormack & Co Accountants Limited
Chartered Accountants
Congress House
Portarlinton
Co. Laois

6 February 2026

Langford Steel Services Limited

**Balance sheet
As at 30/06/25**

	€	€
Called up share capital not paid	100	100
Current assets	-	7,234
Creditors: amounts falling due within one year	-	(9,264)
Net current liabilities	-	(2,030)
Total assets less current liabilities	100	(1,930)
Accruals and deferred income	-	(2,315)
Net assets	100	(4,245)
Capital and reserves	100	(4,245)

I, as director of Langford Steel Services Limited state that:

- (a) the company is availing itself of the exemption (and the exemption shall be expressed to be " 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder 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);
- (d) the company qualifies for the micro companies regime on the grounds that section 280D of the companies act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

Langford Steel Services Limited

Balance sheet (continued)

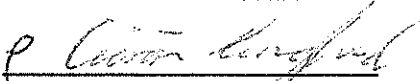
As at 30/06/25

e) (i) the director acknowledges the company's obligations under this Act, to keep adequate accounting records and prepare statutory financial statements which as the company qualifies for the micro company regime and complies with the minimum requirements of the Act in relation to its statutory financial statements is presumed, until the contrary is proved, to 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 (ii) to otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company; and

(f) 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 micro company and the abridged statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 19/02/25 and signed by:

On behalf of the board



Signature

Ciaran Langford

Director

Date: 6/2/26

Langford Steel Services Limited

Notes to the abridged financial statements Financial year ended 30/06/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Langford Steel Services Limited, Tirhogar, Portarlinton, Co. Laois. The company's registered number is 673705

2. Statement of compliance

These statutory 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 not been prepared on the going concern basis, as the company has ceased trading. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 The financial reporting Standard applicable to the Micro Companies Regime issued by the Financial Reporting Council (FRS 105). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with Section 280E of the Companies Act 2014 and FRS 105.

Currency

The statutory financial statements are prepared in Euro, which is the functional currency of the entity, and all amounts have been rounded to the nearest Euro.

Going concern

The company has ceased trading.

Turnover

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither the continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, 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. Revenue from the rendering of services is recognised by reference to the stage of the completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all of the following conditions are satisfied: (a) the amount of revenue can be measured reliably; (b) it is probable that the economic benefits associated with the transaction will flow to the company; (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Tangible assets

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

Langford Steel Services Limited

Notes to the abridged financial statements (continued) Financial year ended 30/06/25

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:

Fittings fixtures and equipment	- 12.5% straight line
Motor vehicles	- 12.5% straight line

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.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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.

Post Balance Sheet Events

The company ceased trading since the year end.

Langford Steel Services Limited

Notes to the abridged financial statements (continued)
Financial year ended 30/06/25

4. Appropriations of profit and loss account

	€
At the start of the financial year	(4,345)
Profit for the financial year	4,345
At the end of the financial year	<u>-</u>

Company Name: Langford Steel Services Limited

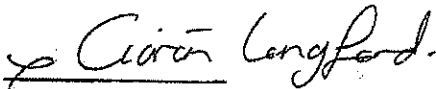
Year Ended: 30/06/25

Company Number: 673705

Overall Certification to Companies Registration Office

To Whom it May Concern,

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Signature

Ciaran Langford

Director



Signature

Richard Langford

Secretary

Date: 6/2/26

Date: 6/2/26