

**Company registration number: 27998**

**Thomas Horan Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30th April 2025**

# Thomas Horan Limited

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## Thomas Horan Limited

### Directors and other information

<b>Directors</b>	Eileen O'Keefe Donal Horan
<b>Secretary</b>	Donal Horan
<b>Company number</b>	27998
<b>Registered office</b>	Boherbee Tralee Co. Kerry
<b>Business address</b>	Boherbee, Tralee, Co. Kerry
<b>Accountants</b>	David Nolan & Co. Chartered Accountants 3, Bridge Lane Tralee Co. Kerry

## **Thomas Horan 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 the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. 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.

Approved by the board on 10th March 2026 and authorised on its behalf by:

**Donal Horan**  
**Director**

**Eileen O'Keefe**  
**Director**

**Thomas Horan Limited**

**Balance sheet  
As at 30th April 2025**

	<b>2025</b>	<b>2024</b>
	€	€
Current assets	254	254
<b>Net current assets</b>	<u>254</u>	<u>254</u>
<b>Total assets less current liabilities</b>	254	254
<b>Net assets</b>	<u><u>254</u></u>	<u><u>254</u></u>
<b>Capital and reserves</b>	<u><u>254</u></u>	<u><u>254</u></u>

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

We, as directors of Thomas Horan 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 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
- (e) 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 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 10th March 2026 and signed on behalf of the board by:

Donal Horan  
**Director**

Eileen O'Keefe  
**Director**

## Thomas Horan Limited

### Notes to the abridged financial statements Financial year ended 30th April 2025

#### 1. Reporting entity and Control

The company is a private company limited by shares, incorporated and registered in Ireland. The address of the registered office is Boherbee, Tralee, Co. Kerry. The company did not trade during the year. The company is under the control of Donal Horan and Eileen O'Keefe. The company registration number is 27998.

#### 2. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Thomas Horan Limited for the financial year ended 30th April 2025.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

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

##### Financial instruments

##### *Ordinary Share Capital*

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

##### *Cash and cash equivalents*

Cash consists of cash on hand and demand deposits.

##### *Other financial assets*

Other financial assets, including trade debtors, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

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

	2025	2024
	€	€
At the start of the financial year	-	-
<b>At the end of the financial year</b>	<b>-</b>	<b>-</b>