

Company Registration Number: 779174

Conor Hogan Auto Services Limited

Abridged accounts

for the year ended 8 January 2026

**John Lucey & Co.
Accountants & Tax Advisors
Coolbeggan House
Curraghboy
Youghal
Co. Cork**

Conor Hogan Auto Services Limited

Directors and other information

Directors	Conor Hogan Carmela Smiddy
Secretary	Conor Hogan
Company number	779174
Registered office	Kilnatoora Youghal Co. Cork
Accountants	John Lucey & Co. Coolbeggan House Curraghboy Youghal Co. Cork
Business address	Kilnatoora Youghal Co. Cork
Bankers	Allied Irish Bank North Main Street Youghal Co. Cork

Conor Hogan Auto Services Limited

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Conor Hogan Auto Services Limited

**Statement of Directors' responsibilities and declaration on unaudited financial statements
for the year ended 8 January 2026**

The directors made the following statement in relation to the unaudited financial statements:

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all regulations to be construed as one with those Acts. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 10:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to John Lucey & Co., Accountants, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

The directors confirm to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 8 January 2026.

On behalf of the board

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)	
)	
Conor Hogan)	Directors
)	
)	
)	
Carmela Smiddy)	

Date: 27 February 2026

Conor Hogan Auto Services Limited

Statement of 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.

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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entries Regime" issued by the Financial Reporting Council.

Cashflow statements

The company meets the size criteria for a small company set by the Companies (Amendment) Act 1986 and therefore, in accordance with FRS1, it has not prepared a cashflow statement.

Turnover

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated 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:

FF & Equipment	15% Straight Line
Motor Vehicles	20% Straight Line

The carrying value 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.

Stocks

Work in progress is valued at the lower of cost and net realisable value. Any site development costs are charged to the profit and loss account as the expenditure is incurred. All other acquisition costs are treated as operating expenses. Costs includes all expenditure which has been incurred in the normal course of business in bringing the goods to their present location and condition. Net realisable value is the actual or estimated selling price less all further costs to be incurred in marketing, selling, and distribution.

Taxation

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

Conor Hogan Auto Services Limited

**Abridged Balance Sheet
as at 8 January 2026**

	Notes	2026 €	€
Fixed Assets			
Tangible assets	1		21,197
Current Assets			
Stocks	2	14,350	
Debtors	3	16,600	
Cash at bank and in hand		256	
		<u>31,206</u>	
Creditors: amounts falling due within one year	4	<u>(35,126)</u>	
Net Current (liabilities)/assets			<u>(3,920)</u>
Total Assets Less Current Liabilities			<u>17,277</u>
Capital and Reserves			
Called up share capital	4		2
Profit and loss account			<u>17,275</u>
Equity shareholders' funds	6		<u>17,277</u>

We, as directors of Conor Hogan Auto Services Limited state that the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. The company is availing itself of the exemption on the grounds that the conditions specified in S.358 are satisfied. The shareholders of the company have not served a notice on the company under S.334(1) in accordance with S.334(2).

As set out on page 1, the directors acknowledge the obligation of the company under the Companies Act 2014, to keep proper books of account, 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 and all Regulations to be construed as one with that Act so far as they are applicable to the company.

On 27 February 2026, we prepared the abridged accounts and the company is availing itself of the specified exemptions contained in Section 352 of the Companies Act 2014 on the ground that the company is entitled to the benefit of those exemptions as a small company and we confirm that the abridged accounts have been properly prepared in accordance with Section 353 of the Companies Act 2014.

Certified to be a true copy.

Conor Hogan
Director

Carmela Smiddy
Director

Conor Hogan Auto Services Limited

Notes to the abridged accounts for the year ended 8 January 2026

1. Tangible fixed assets	FF and equipment €	Motor vehicles €	Total €
Cost			
Additions	23,432	1,600	25,032
At 31 December 2025	<u>23,432</u>	<u>1,600</u>	<u>25,032</u>
Depreciation			
Charge for the year	3,515	320	3,835
At 31 December 2025	<u>3,515</u>	<u>320</u>	<u>3,835</u>
Net book value			
At 31 December 2025	<u><u>19,917</u></u>	<u><u>1,280</u></u>	<u><u>21,197</u></u>
2. Stocks		2026 €	
Work in progress		14,350	
		<u><u>14,350</u></u>	
3. Debtors		2026 €	
Trade debtors		15,403	
Prepayments		113	
		<u>15,516</u>	
		<u><u>15,516</u></u>	
4. Creditors: amounts falling due within one year		2026 €	
Trade creditors		28,872	
Corporation Tax		3,202	
PAYE and social welfare		81	
Directors' accounts		2,971	
		<u>35,126</u>	
		<u><u>35,126</u></u>	

Conor Hogan Auto Services Limited

Notes to the abridged accounts for the year ended 8 January 2026

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5. Share capital	2026
	€
Authorised equity	
100,000 Ordinary shares of €1.00 each	100,000
	<u> </u>
Allotted, called up and fully paid share capital	
2 Ordinary shares of €1.00 each	2
	<u> </u>

6. Reservation of Title

Part of the amount owing to trade creditors is secured by the reservation of title to the goods supplied and their sale. The amount secured in this way depends upon the interpretation of individual contracts and cannot be quantified.

7. Reconciliation of movements in shareholders' funds	2026
	€
Surplus for the year	17,275
Net proceeds of equity share issue	2
	<u> </u>
Closing shareholders' funds	17,277
	<u> </u>

8. Approval of financial statements

The financial statements were approved by the Board on 27 February 2026.