

**Company registration number: 337470**

**Hourihane Trailers Ltd**

**Unaudited abridged financial statements**

**for the financial year ended 31 March 2025**

# Hourihane Trailers Ltd

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## Hourihane Trailers Ltd

### Directors and other information

<b>Directors</b>	Brendan Hourihane Julia Hourihane Jason Hourihane James Hourihane
<b>Secretary</b>	Julia Hourihane
<b>Company number</b>	337470
<b>Registered office</b>	Hourihane Trailers Ltd Carrigfadda Tragumna Road Skibbereen Co Cork
<b>Business address</b>	Carrigfadda Tragumna Road Skibbereen Co. Cork
<b>Accountants</b>	FDC Accountants / Tax Consultants 14 North Street Skibbereen Co Cork
<b>Bankers</b>	AIB 9 Bridge St, Skibbereen, Co Cork.

## **Hourihane Trailers Ltd**

### **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.

## **Hourihane Trailers Ltd**

### **Accountants' Report to the board of directors on the Unaudited financial statements of Hourihane Trailers Ltd**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Hourihane Trailers Ltd for the financial year ended 31 March 2025.

#### **Respective responsibilities of directors and accountants**

As described on page 2 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Hourihane Trailers Ltd from the accounting records, information and explanations supplied to us by the directors.

#### **Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

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 financial statements.

FDC Accountants / Tax Consultants

14 North Street  
Skibbereen  
Co Cork

14 January 2026

## Hourihane Trailers Ltd

### Balance sheet As at 31 March 2025

	2025 €	2024 €
Fixed assets	6,933	9,752
Current assets	328,363	360,118
Creditors: amounts falling due within one year	(79,376)	(58,366)
<b>Net current assets</b>	<u>248,987</u>	<u>301,752</u>
<b>Total assets less current liabilities</b>	255,920	311,504
Accruals and deferred income	(7,000)	(3,500)
<b>Net assets</b>	<u>248,920</u>	<u>308,004</u>
<b>Capital and reserves</b>	<u>248,920</u>	<u>308,004</u>

We, as directors of Hourihane Trailers Ltd 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.

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 14 January 2026 and signed on behalf of the board by:

**Brendan Hourihane**  
Director

**Julia Hourihane**  
Director

## Hourihane Trailers Ltd

### Notes to the abridged financial statements Financial year ended 31 March 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Hourihane Trailers Ltd, Carrigfadda, Tragumna Road, Skibbereen, Co Cork.

#### 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.

##### Tangible assets

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

##### 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:

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.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## Hourihane Trailers Ltd

### Notes to the abridged financial statements (continued) Financial year ended 31 March 2025

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### Share-based payments

Cash-settled share-based payment transactions are recognised when the goods or services are received, at which point a corresponding liability is recognised.

If grant conditions specify a period of service, the liability is increased throughout the vesting period as those services are rendered.

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

	<b>2025</b>	2024
	€	€
At the start of the financial year	307,904	260,454
(Loss)/profit for the financial year	(59,084)	47,450
<b>At the end of the financial year</b>	<u>248,820</u>	<u>307,904</u>