

Company registration number: 533046

**FRESHFORD HAULAGE LIMITED
Trading as FRESHFORD HAULAGE LIMITED.**

**Unaudited abridged financial statements
for the financial year ended 30 September 2025**

FRESHFORD HAULAGE LIMITED

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FRESHFORD HAULAGE LIMITED

Directors and other information

Directors	Director Mr. Gavin Burke
Secretary	M/s. Breda Wall.
Company number	533046
Registered office	FRESHFORD HAULAGE LIMITED. C/o Breda Wall, Chapel Street, Freshford, Co. Kilkenny.
Business address	C/o Breda Wall, Chapel Street, Freshford, Co. Kilkenny.
Accountants	Patrick J Kennedy & Co, Chartered Accountants, 6 William Street, Kilkenny.
Bankers	Bank Of Ireland.
Solicitors	Bass Solicitors, Friary Street, Kilkenny.

FRESHFORD HAULAGE LIMITED

Balance sheet As at 30 September 2025

	2025		2024	
	€	€	€	€
Fixed assets		598,572		464,816
Current assets	146,202		143,241	
Prepayments and accrued income	6,425		6,365	
		<u>152,627</u>		<u>149,606</u>
Creditors: amounts falling due within one year		(42,924)		(35,136)
Net current assets		<u>109,703</u>		<u>114,470</u>
Total assets less current liabilities		708,275		579,286
Creditors: amounts falling due after more than one year		(199,985)		(143,424)
Accruals		(4,235)		(3,160)
Net assets		<u>504,055</u>		<u>432,702</u>
Capital and reserves		<u>504,055</u>		<u>432,702</u>

We, as directors of FRESHFORD HAULAGE 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.

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 18 December 2025 and signed on behalf of the board by:

Director Mr. Gavin Burke
Director

FRESHFORD HAULAGE LIMITED

Notes to the abridged financial statements Financial year ended 30 September 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is FRESHFORD HAULAGE LIMITED., C/o Breda Wall,, Chapel Street,, Freshford,, Co. Kilkenny..

2. Statement of compliance

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-entities 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 208E of the Companies Act 2014 and FRS 105.

The financial statements are presented in Euro (€) and all amounts have been rounded to the nearest Euro.

3. Accounting policies and measurement bases

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.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Taxation

Tax is recognised in the profit & loss account, 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.

Tangible assets

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

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Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

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:

Plant and machinery	- 12.5%
Fittings fixtures and equipment	- 12.5%

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.

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.

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. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Judgments

The director considers the accounting assumptions below to be its critical accounting judgements:

Going Concern

The director considers it appropriate to prepare the financial statements on a going concern basis despite the arrival of covid 19 in Ireland.

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.

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Notes to the abridged financial statements (continued) Financial year ended 30 September 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.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	432,700	388,576
Profit for the financial year	71,353	44,124
At the end of the financial year	<u>504,053</u>	<u>432,700</u>

Directors' transactions

Directors' loans to the company are interest free, unsecured and repayable on demand.

The movement on the loan during the year was as follows:

	2025	2024
	€	€
At the start of the year	24,916	4,947
Amounts (repaid)/advanced by director	(3,059)	19,969
At the end of the year	<u>21,857</u>	<u>24,916</u>