

Lenehan's Lairage Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Lenehan's Lairage Limited

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Lenehan's Lairage Limited
STATEMENT OF FINANCIAL POSITION
as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	215,659 0 0 0 0 0 0 0	225,435 0 0 0 0 0 0 0
Current Assets			
Debtors	6	18,957	63,858
Cash at bank and in hand		439,472 0 0 0 0 0 0 0	311,654 0 0 0 0 0 0 0
		458,429 0 0 0 0 0 0 0	375,512 0 0 0 0 0 0 0
Creditors: amounts falling due within one year	7	(98,886) 0 0 0 0 0 0 0	(151,832) 0 0 0 0 0 0 0
Net Current Assets		359,543 0 0 0 0 0 0 0	223,680 0 0 0 0 0 0 0
Total Assets less Current Liabilities		575,202 c c c c c c c	449,115 c c c c c c c
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	8	575,102 0 0 0 0 0 0 0	449,015 0 0 0 0 0 0 0
Shareholders' Funds		575,202 c c c c c c c	449,115 c c c c c c c

Lenehan's Lairage Limited

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

We as Directors of Lenehan's Lairage 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 15 December 2025 and signed on its behalf by:

Frank Lenehan
Director

Patricia Wojnar
Director

Lenehan's Lairage Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Lenehan's Lairage Limited is a company limited by shares incorporated in Ireland

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Freehold land is stated at cost less accumulated depreciation and accumulated impairment losses. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0% Straight Line
Plant and machinery	-	20% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	25% Straight line

The carrying values 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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Lenehan's Lairage Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	ü
Operating profit is stated after charging:		
Depreciation of tangible assets	17,776	27,272
		

4. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

5. Tangible assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost or Valuation					
At 1 April 2024	176,085	81,991	19,615	55,280	332,971
Additions	-	-	-	8,000	8,000
	0000000	0000000	0000000	0000000	0000000
At 31 March 2025	176,085	81,991	19,615	63,280	340,971
	0000000	0000000	0000000	0000000	0000000
Depreciation					
At 1 April 2024	-	77,580	18,900	11,056	107,536
Charge for the financial year	-	4,411	715	12,650	17,776
	0000000	0000000	0000000	0000000	0000000
At 31 March 2025	-	81,991	19,615	23,706	125,312
	0000000	0000000	0000000	0000000	0000000
Net book value					
At 31 March 2025	176,085	-	-	39,574	215,659
					
At 31 March 2024	176,085	4,411	715	44,224	225,435
					

6. Debtors	2025	2024
	€	ü
Trade debtors	18,378	62,425
Taxation	579	1,433
	0000000	0000000
	18,957	63,858
		

