Company Number: 538378

Doyle Truck & Trailer Components Ltd

Abridged Unaudited Financial Statements

for the financial year ended 31 March 2025

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Doyle Truck & Trailer Components Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Aaron Doyle John Doyle
Company Secretary	Aaron Doyle
Company Number	538378
Registered Office and Business Address	Clonee House Bracetown Road Bracetown Co. Meath
Accountants	Michael McDonnell & Company Accountants Ltd Chartered Certified Accountants Main St Enfield Co. Meath.

Doyle Truck & Trailer Components Ltd
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 March 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities
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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Directors' declaration on unaudited financial statements
In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 Michael McDonnell & Company Accountants Ltd, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board

Aaron Doyle
Director

John Doyle
Director

5 February 2026

Doyle Truck & Trailer Components Ltd
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Doyle Truck & Trailer Components Ltd
for the financial year ended 31 March 2025

In accordance with our engagement letter dated 3 December 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 6 to 11 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Doyle Truck & Trailer Components Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 March 2025 your duty to ensure that Doyle Truck & Trailer Components Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Doyle Truck & Trailer Components Ltd. You consider that Doyle Truck & Trailer Components Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Doyle Truck & Trailer Components Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

Michael McDonnell
for and on behalf of
MICHAEL MCDONNELL & COMPANY ACCOUNTANTS LTD
Chartered Certified Accountants and Statutory Auditors
Main St
Enfield
Co. Meath.

5 February 2026

Doyle Truck & Trailer Components Ltd

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	**684,137**	682,044
Current Assets			
Stocks	7	**207,993**	172,255
Debtors	8	**168,114**	146,253
Cash and cash equivalents		**174,919**	191,885
		551,026	510,393
Creditors: amounts falling due within one year	9	**(1,312,860)**	(1,298,042)
Net Current Liabilities		**(761,834)**	(787,649)
Total Assets less Current Liabilities		**(77,697)**	(105,605)
Capital and Reserves			
Called up share capital presented as equity		**10**	10
Retained earnings		**(77,707)**	(105,615)
Equity attributable to owners of the company		**(77,697)**	(105,605)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Doyle Truck & Trailer Components 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 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 small companies' regime.

Approved by the board on 5 February 2026 and signed on its behalf by:

Aaron Doyle
Director

John Doyle
Director

Doyle Truck & Trailer Components Ltd
STATEMENT OF CHANGES IN EQUITY
as at 31 March 2025

	Called up share capital	Retained earnings	Total
	€	€	€
At 1 April 2023	10	(186,854)	(186,844)
Profit for the financial year	-	81,239	81,239
At 31 March 2024	10	(105,615)	(105,605)
Profit for the financial year	-	27,908	27,908
At 31 March 2025	**10**	**(77,707)**	**(77,697)**

1. General Information

Doyle Truck & Trailer Components Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 538378. The registered office of the company is Clonee House, Bracetown Road, Bracetown, Co. Meath which is also the principal place of business of the company. The principal activity of the company is that of the supply of parts/components for trucks and trailers. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial statements.

Statement of compliance
The financial statements of the company for the financial year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

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

Goodwill
Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Property, plant and equipment and depreciation
Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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.

Stocks
Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Borrowing costs
Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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 Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

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

3. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	**43,013**	37,374
(Profit) on disposal of property, plant and equipment	**(6,750)**	-

Doyle Truck & Trailer Components Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

4. Employees

The average monthly number of employees, including directors, during the financial year was 7, (2024 - 7).

	2025 Number	2024 Number
Directors	**2**	2
Staff	**5**	5
	7	7

5. Intangible assets

	Goodwill €	Total €
Cost		
At 1 April 2024	77,776	77,776
At 31 March 2025	77,776	77,776
Provision for diminution in value		
At 31 March 2025	77,776	77,776
Net book value		
At 31 March 2025	-	-

6. Property, plant and equipment

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation					
At 1 April 2024	827,817	28,200	11,642	29,945	897,604
Additions	-	-	-	45,106	45,106
Disposals	-	-	-	(6,870)	(6,870)
At 31 March 2025	827,817	28,200	11,642	68,181	935,840
Depreciation					
At 1 April 2024	165,565	23,075	9,886	17,034	215,560
Charge for the financial year	33,113	1,025	352	8,523	43,013
On disposals	-	-	-	(6,870)	(6,870)
At 31 March 2025	198,678	24,100	10,238	18,687	251,703
Net book value					
At 31 March 2025	**629,139**	**4,100**	**1,404**	**49,494**	**684,137**
At 31 March 2024	662,252	5,125	1,756	12,911	682,044

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	**207,993**	172,255

The replacement cost of stock did not differ significantly from the figures shown.

Doyle Truck & Trailer Components Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

8. Debtors

	2025	2024
	€	€
Trade debtors	**168,114**	146,253

9. Creditors

Amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	**113**	713
Trade creditors	**147,138**	130,450
Taxation	**38,840**	19,207
Directors' current accounts (Note 12)	**1,124,019**	1,144,922
Accruals	**2,750**	2,750
	1,312,860	1,298,042

10. Income Statement

	2025	2024
	€	€
At 1 April 2024	**(105,615)**	(186,854)
Profit for the financial year	**27,908**	81,239
At 31 March 2025	**(77,707)**	(105,615)

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

12. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	**42,538**	42,075
Pension contributions	**55,083**	35,538
	97,621	77,613

The following amounts are repayable to the directors:

	2025	2024
	€	€
Aaron Doyle	**1,124,019**	1,144,922

13. Controlling interest

The company is controlled by Aaron Doyle. Aaron Doyle is the ultimate controlling party.

14. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 February 2026.