

Registration number 627401

Paul Curran Coaches Limited

Abridged accounts

for the year ended 31st March 2025

Paul Curran Coaches Limited

Contents

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	2
Statement of director's responsibilities	3
Accountants' report	4
Abridged balance sheet	5 - 6
Notes to the abridged financial statements Including statement of accounting policies	7 - 10

Paul Curran Coaches Limited

Directors and other information

Director	Paul Curran
Secretary	Orla Carr
Company number	627401
Registered office	Bogagh Carrick Co. Donegal
Accountants	Noel Cassidy & Co. Accountants Limited Upper Ballymacool Letterkenny Co. Donegal
Business address	Bogagh Carrick Co. Donegal

Paul Curran Coaches Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The director and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/03/25	31/03/24
Paul Curran	100	100
Company secretary		
Orla Carr	-	-

The original report was approved by the board on 19 December 2025 and signed on its behalf by Paul Curran.

Paul Curran
Director

Paul Curran Coaches Limited

Statement of director responsibilities and declaration on unaudited financial statements

General responsibilities

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 10 :

- The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Noel Cassidy & Co. Accountants Limited, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st March 2025.

On behalf of the board

Paul Curran
Director

Date: 19th December 2025

Paul Curran Coaches Limited

**Accountants' report on the unaudited financial statements to the director of
Paul Curran Coaches Limited**

I have compiled the financial statements for the year ended 31 March 2025 set out on pages 5 to 10.

Respective responsibilities of director and accountants

As described on page 3 the director is responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapters 15 and 16 of Part 6 of the Companies Act 2014.

It is my responsibility to compile the financial statements of Paul Curran Coaches Limited from the accounting records, information and explanations supplied to us by the company.

Scope of work

I have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the company.

I 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.

Noel Cassidy & Co. Accountants Limited

**Upper Ballymacool
Letterkenny
Co. Donegal**

Date: 19 December 2025

Paul Curran Coaches Limited

**Abridged balance sheet
as at 31 March 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3		709,305		294,854
Current assets					
Debtors		64,670		87,850	
Cash at bank and in hand		103,073		73,268	
		<u>167,743</u>		<u>161,118</u>	
Creditors: amounts falling due within one year		<u>(75,970)</u>		<u>(85,032)</u>	
Net current assets			<u>91,773</u>		<u>76,086</u>
Total assets less current liabilities			801,078		370,940
Creditors: amounts falling due after more than one year			<u>(573,870)</u>		<u>(187,964)</u>
Net assets			<u>227,208</u>		<u>182,976</u>
Capital and reserves					
Profit and loss account			<u>227,208</u>		<u>182,976</u>
Equity shareholders' funds			<u>227,208</u>		<u>182,976</u>

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The director states 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The notes on pages 7 to 10 form an integral part of these financial statements.

Paul Curran Coaches Limited

The abridged accounts were approved by the Board on 19 December 2025 and signed on its behalf by

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Paul Curran
Director

The notes on pages 7 to 10 form an integral part of these financial statements.

Paul Curran Coaches Limited
Notes to the abridged financial statements
for the year ended 31 March 2025

1. 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5%
Motor vehicles	-	12.5%

1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Paul Curran Coaches Limited
Notes to the abridged financial statements
for the year ended 31 March 2025

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2. Employees

Number of employees

The average monthly numbers of employees
(including the director) during the year were:

2025	2024
12	12

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Employment costs

2025	2024
€	€

Wages and salaries

	322,463	296,309
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	322,463	296,309
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2.1. Director's remuneration

2025	2024
€	€

Remuneration and other emoluments

	41,600	38,050
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Paul Curran Coaches Limited
Notes to the abridged financial statements
for the year ended 31 March 2025

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3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 April 2024	568,603	568,603
Additions	772,258	772,258
Disposals	(153,215)	(153,215)
At 31 March 2025	<u>1,187,646</u>	<u>1,187,646</u>
Depreciation		
At 1 April 2024	273,749	273,749
On disposals	55,479	55,479
Charge for year	149,113	149,113
At 31 March 2025	<u>478,341</u>	<u>478,341</u>
Net book values		
At 31 March 2025	<u>709,305</u>	<u>709,305</u>

	Tangible fixed assets	Total
	€	€
Cost		
At 1 April 2023	607,712	607,712
Additions	131,294	131,294
Disposals	(170,403)	(170,403)
At 31 March 2024	<u>568,603</u>	<u>568,603</u>
Depreciation		
At 1 April 2023	151,553	151,553
On disposals	51,122	51,122
Charge for year	71,074	71,074
At 31 March 2024	<u>273,749</u>	<u>273,749</u>
Net book values		
At 31 March 2024	<u>294,854</u>	<u>294,854</u>

Paul Curran Coaches Limited
Notes to the abridged financial statements
for the year ended 31 March 2025

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4. Accounting periods

The current accounts are for a full year.

5. Approval of financial statements

The board of directors approved these financial statements for issue on 19 December 2025.