

**Clondalkin Coach Hire Ltd**

a "micro" exempt company, as defined by Companies (Accounting) Act 2017

**Audit Exempt Company**

**Unaudited Financial Statements  
Abridged Unaudited Financial Statements**

**For The Year Ended 30 April 2025**

**Company Registration Number 340768**

***McGuckin & Co Accountancy Services Ltd***

*t/a Accounting and Commercial Solutions and  
Independent Accountants*

*Corner House  
Main Street  
Blanchardstown  
D15 X2HV*

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This report is made solely to the company's members as a body in accordance with the requirements of the Companies Act 2014. The financial statements are been prepared in accordance with the micro-companies regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime"

Clondalkin Coach Hire Ltd is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

We hereby certify that the Director's Report, Profit and Loss Account, Balance Sheet and Notes accompanying this Annual Return are true copies of the documents as laid or to be laid before the Annual General Meeting of the Company.

Director: Jenny Gibbons

Secretary: Joan Lawless

# Clondalkin Coach Hire Ltd

## Financial Statements For The year Ended 30 April 2024

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# Clondalkin Coach Hire Ltd

## Statement of directors responsibilities and declaration on 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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 105 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland).

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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 and enable the financial statements to be compiled. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Directors' declaration on unaudited financial statements

In relation to the financial statements

- 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 made available to McGuckin & Co Accountancy Services Ltd of Independent Accountants, all the company's accounting records and provided all the information, books or 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 year ended 30th April 2025.

On behalf of the board

**Jenny Gibbons**  
Director

**Joan Lawless**  
Director

**Date: 28th March 2026**

# Clondalkin Coach Hire Ltd

## Abridged Balance Sheet as at 30 April 2025

	Notes	€	2025 €	€	2024 €
<b>Fixed Assets</b>					
Tangible assets			182,437		122,594
<b>Current Assets</b>					
Debtors		(398)		2,308	
Cash at bank and in hand		36,216		42,405	
		<u>35,818</u>		<u>44,713</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(163,237)</u>		<u>(144,593)</u>	
<b>Net Current Liabilities</b>			<u>(127,419)</u>		<u>(99,880)</u>
<b>Total Assets Less Current Liabilities</b>			<u>55,018</u>		<u>22,714</u>
<b>Capital and Reserves</b>					
Called up share capital			60		60
Other reserves			60		60
Profit and loss Brought forward			22,594		33,781
Profit and loss for the year			32,304		(11,187)
<b>Equity Shareholders' Funds</b>			<u>55,018</u>		<u>22,714</u>

The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime;

### We as directors of Clondalkin Coach Hire Ltd, state that:

- a) the company is availing itself of the audit 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 s.358 are satisfied;
- c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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;
- e) the company has relied on the specified exemption contained on s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements were approved by the Board on 28th March 2026 and signed on its behalf by

**Jenny Gibbons**  
Director

**Joan Lawless**  
Director

# Clondalkin Coach Hire Ltd

## Notes to the Abridged Unaudited Financial Statements for the year ended 30 April 2025

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### 1. Statement of Accounting Policies

#### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention

#### Basis of preparation

The audited financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

#### Statement of compliance

The financial statements of the company for the year ended 30th April 2024 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish Statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 105) "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council as promulgated by Association of Chartered Certified Accountants. These are the company's first set of financial statements prepared in accordance with FRS105.

An entity that meets all the following conditions:

- A) It is a company established under company law;
- B) It qualifies as a micro-entity in accordance with section 280D of the Act; and
- C) It is not excluded from being treated as a micro-entity under section 280D(4) of the Act.

Micro-entities are a subset of small companies as defined in the Companies (Accounting) Act 2017:

#### 1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of discounts and rebates.

#### 1.3. Tangible fixed assets and depreciation

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

Motor vehicles - 12.5 - 40% Reducing balance

#### 1.4. Trade and other debtors

Trade and other debtors are recognised initially at transaction price, unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at market rate.

#### 1.5. Cash at bank and on hand

Cash at bank and on hand includes cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

# Clondalkin Coach Hire Ltd

## Notes to the Abridged Unaudited Financial Statements for the year ended 30 April 2025

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### 1.6. Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less, if not they are presented as non-current liabilities. Trade Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective rate of interest.

### 1.7. Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account.

#### Current Tax

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated on the profits of the year. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

#### Deferred Tax

FRS 105 does not require a provision for deferred tax if applicable.

### 1.8. Going Concern

After making enquiries, the directors have a reasonable expectation that the company have adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

## 2. Directors and secretary and their interests

The present membership of the board is listed on the 'Directors and other information' page

The who served during the year and in the company are as stated below:

	Ordinary shares	
	30/04/25	01/05/24
Jenny Gibbons	30	30
Joan Lawless	30	30
<b>Company Secretary</b>		
Joan Lawless	30	30

## 3. APB Ethical Standard Provisions

In common with most organisations we use our independent accountants to assist with the preparation of the Financial Statements and to prepare and submit statutory returns.

# Clondalkin Coach Hire Ltd

## Notes to the Abridged Unaudited Financial Statements for the year ended 30 April 2025

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**4. Going concern.**

The financial statements have been prepared on a going concern basis.

**5. Approval of financial statements**

The financial statements are been prepared in accordance with the micro-companies regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime"

The financial statements were approved by the Board on 28th March 2026 and signed on its behalf by

**Jenny Gibbons**  
**Director**

**Joan Lawless**  
**Director**