

Easi Haul Traders Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Easi Haul Traders Limited
CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 8

Easi Haul Traders Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

Signed on behalf of the board

Lisa Quinlan
Director

14 January 2026

Easi Haul Traders Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>13,297</u>	<u>11,220</u>
Current Assets			
Stocks	6	1,147	1,658
Debtors	7	6,939	4,350
Cash and cash equivalents		<u>136,834</u>	<u>81,499</u>
		<u>144,920</u>	<u>87,507</u>
Creditors: amounts falling due within one year	8	<u>(103,301)</u>	<u>(112,041)</u>
Net Current Assets/(Liabilities)		<u>41,619</u>	<u>(24,534)</u>
Total Assets less Current Liabilities		<u>54,916</u>	<u>(13,314)</u>
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		<u>54,789</u>	<u>(13,441)</u>
Equity attributable to owners of the company		<u>54,916</u>	<u>(13,314)</u>

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.

I as Director of Easi Haul Traders 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) I 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 14 January 2026 and signed on its behalf by:

Lisa Quinlan
Director

Easi Haul Traders Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	127	(98,981)	(98,854)
Profit for the financial year	-	85,540	85,540
At 30 June 2024	127	(13,441)	(13,314)
Profit for the financial year	-	68,230	68,230
At 30 June 2025	127	54,789	54,916

Easi Haul Traders Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Easi Haul Traders Limited is a company limited by shares incorporated in Ireland. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 June 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. 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 represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Computers	-	25% Straight Line
Fixtures, Fittings and equipment	-	15% 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. Stockss 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.

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.

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 Balance Sheet date.

Ordinary share capital

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

Easi Haul Traders Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	2,988	2,228
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including director, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Employees	5	5
	<u><u> </u></u>	<u><u> </u></u>

5. Tangible assets

	Computers	Fixtures, Fittings and equipment	Total
	€	€	€
Cost or Valuation			
At 1 July 2024	1,428	87,865	89,293
Additions	-	5,065	5,065
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	1,428	92,930	94,358
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2024	357	77,716	78,073
Charge for the financial year	357	2,631	2,988
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	714	80,347	81,061
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 June 2025	714	12,583	13,297
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2024	1,071	10,149	11,220
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

6. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	1,147	1,658
	<u><u> </u></u>	<u><u> </u></u>

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

7. Debtors

	2025	2024
	€	€
Other debtors	4,081	1,630
Prepayments	2,858	2,720
	<u> </u>	<u> </u>
	6,939	4,350
	<u><u> </u></u>	<u><u> </u></u>

Easi Haul Traders Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	11,695	10,650
Amounts owed to connected parties (Note 11)	40,020	37,847
Taxation	48,886	29,557
Director's current account (Note 10)	-	31,287
Accruals	2,700	2,700
	<u>103,301</u>	<u>112,041</u>

9. Income Statement	2025	2024
	€	€
At 1 July 2024	(13,441)	(98,981)
Profit for the financial year	68,230	85,540
At 30 June 2025	<u>54,789</u>	<u>(13,441)</u>

10. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	<u>51,200</u>	<u>33,777</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Lisa Quinlan	<u>-</u>	<u>31,287</u>

11. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

The following amounts are due to other connected parties:

	2025	2024
	€	€
The Wildflower Café Limited	30,139	30,139
The Rolling Donut Limited	9,881	7,708
	<u>40,020</u>	<u>37,847</u>

Lisa Quinlan is a director of The Wildflower Café Limited and The Rolling Donut Limited. Included in trade Creditors owing to The Rolling Donut Limited is the amount of €6,000.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 14 January 2026.