

**Registration number 513146**

**Hodgins Glazing Solutions Limited**

**Abridged accounts**

**for the year ended 30 April 2025**

# Hodgins Glazing Solutions Limited

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(Annexed to the 2026 Annual Return)

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## **Hodgins Glazing Solutions Limited**

### **Directors and other information**

<b>Directors</b>	Patricia Hodgins Joseph Hodgins
<b>Secretary</b>	Joseph Hodgins
<b>Company number</b>	513146
<b>Accountants</b>	Gaffney Murphy & Co Statutory Auditors & Accountants Lahinch Road Ennis Co. Clare
<b>Business address</b>	Grangemore Tynagh Loughrea Co Galway
<b>Bankers</b>	Allied Irish Bank Shannon Town Centre Shannon Co. Clare
	Allied Irish Bank International Division Ashford House Tara Street PB Box 518 3A Dublin 2

## **Hodgins Glazing Solutions Limited**

### **Extract from the Directors' report for the year ended 30 April 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

#### **Principal activities, business review and future developments**

The principal activity of the company is the manufacture, design and supply of glazing windows and doors (including the removal, disposal, and replacement of existing windows and doors) and all such related activities.

#### **Directors Secretary and their interests in Shares of the Company**

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

	<b>Ordinary shares 30/04/25</b>	<b>Ordinary shares 01/05/24</b>
Patricia Hodgins	-	-
Joseph Hodgins	-	-

## **Hodgins Glazing Solutions Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, 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 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.
- 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 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 and 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 as set out on pages 4 to 7 :

- 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 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 Gaffney Murphy & Co , all the company's accounting records and provided all the information necessary for all 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**

**Joseph Hodgins**

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**Director**

**Date: 15th January 2026**

**Patricia Hodgins**

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**Director**

**Date: 15th January 2026**

## Hodgins Glazing Solutions Limited

### Abridged balance sheet as at 30th April

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	2		251,025		292,164
<b>Current assets</b>					
Debtors		58,949		100	
Cash at bank and in hand		7,835		31,463	
		<u>66,784</u>		<u>31,563</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(151,328)</u>		<u>(214,149)</u>	
<b>Net current liabilities</b>			<u>(84,544)</u>		<u>(182,586)</u>
<b>Net assets</b>			<u>166,481</u>		<u>109,578</u>
<b>Capital and reserves</b>					
Called up share capital	4		100		100
Profit and loss account			<u>166,381</u>		<u>109,478</u>
<b>Equity shareholders' funds</b>			<u>166,481</u>		<u>109,578</u>

We, as Directors of Hodgins Glazing Solutions Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 or 359, as appropriate, is complied

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the

(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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act

On behalf of the board

**Joseph Hodgins**

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**Director**

**Date: 15th January 2026**

**Patricia Hodgins**

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**Director**

**Date: 15th January 2026**

**The notes on pages 5 to 7 form an integral part of these financial statements.**

## Hodgins Glazing Solutions Limited

### Notes to the abridged financial statements for the year ended 30 April 2025

#### 1. Accounting policies

The significant accounting policies adopted by the Company are as follows:

##### 1.1. Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

##### Functional Currency

The functional currency of the financial statements is the euro.

##### 1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

##### 1.3. Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

##### 1.4. Tangible fixed assets and depreciation

###### Depreciation

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

Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	20% Straight Line

**Hodgins Glazing Solutions Limited**

**Notes to the abridged financial statements  
for the year ended 30 April 2025**

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**1.5. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

<b>1.6. Directors' emoluments</b>		<b>2025</b>	<b>2024</b>
	Remuneration and other emoluments	-	-
		<u>          </u>	<u>          </u>

<b>2. Fixed assets</b>		<b>Tangible fixed assets €</b>
	<b>Cost</b>	
	At 1 May 2024	1,094,940
	Additions	87,709
	Disposals	(23,188)
	At 30 April 2025	<u>1,159,461</u>
	<b>Depreciation</b>	
	At 1 May 2024	802,776
	On disposals	(4,638)
	Charge for year	110,298
	At 30 April 2025	<u>908,436</u>
	<b>Net book value</b>	
	At 30 April 2025	<u>251,025</u>
	At 30 April 2024	<u>292,164</u>

**Hodgins Glazing Solutions Limited**

**Notes to the abridged financial statements  
for the year ended 30 April 2025**

..... continued

<b>3. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<i>Loans &amp; other borrowings</i>		
Bank overdraft	4,285	4,076
<i>Other creditors</i>		
Trade creditors	25,160	22,886
Accruals and deferred income	110,320	181,380
<i>Taxation creditors</i>		
Corporation tax	1,679	2,990
	<u>151,328</u>	<u>214,149</u>

<b>4. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<i>Authorised equity</i>		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
<i>Allotted, called up and fully paid share capital</i>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

**5. Approval of financial statements**

The financial statements were approved by the Board on 15 January 2026 and signed on its behalf by

**Joseph Hodgins**

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**Director**

**Patricia Hodgins**

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**Director**