

Registration number 416119

Denis O'Connor Cattle Haulage Limited

Abridged accounts

for the year ended 31st December 2025

Denis O'Connor Cattle Haulage 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 directors' responsibilities	3
Accountants' report	4
Abridged balance sheet	5 - 6
Notes to the abridged financial statements Including statement of accounting policies	7 - 9

Denis O'Connor Cattle Haulage Limited

Directors and other information

Directors	Denis O'Connor Mary O'Connor
Secretary	Denis O'Connor
Company number	416119
Registered office	Glounonea, Kilcummin, Killarney, Co. Kerry.
Accountants	William M. Sheehan & Co Ballydesmond, Mallow, Co. Cork.
Business address	Glounonea, Kilcummin, Killarney, Co. Kerry.
Bankers	Bank of Ireland Killarney, Co. Kerry.

Denis O'Connor Cattle Haulage 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 directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	31/12/24
Denis O'Connor	1	1
Mary O'Connor	1	1

The original report was approved by the board on 11 February 2026 and signed on its behalf by Denis O'Connor and Mary O'Connor.

Denis O'Connor Cattle Haulage Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are 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 directors 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 directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 9 :

- 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 William M. Sheehan & Co, 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 31st December 2025.

On behalf of the board

Denis O'Connor
Director

Mary O'Connor
Director

Date: 11th February 2026

Denis O'Connor Cattle Haulage Limited

**Accountants' report on the unaudited financial statements to the directors of
Denis O'Connor Cattle Haulage Limited**

We have compiled the financial statements for the year ended 31 December 2025 set out on pages 5 to 9.

Respective responsibilities of directors and accountants

As described on page 3 the directors are 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 our responsibility to compile the financial statements of Denis O'Connor Cattle Haulage Limited from the accounting records, information and explanations supplied to us by the company.

Scope of work

We 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.

We 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.

William M. Sheehan & Co

**Ballydesmond,
Mallow,
Co. Cork.**

Date: 11 February 2026

Denis O'Connor Cattle Haulage Limited

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

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3		11,158		17,207
Current assets					
Debtors		941		-	
Cash at bank and in hand		60,758		12,390	
		<u>61,699</u>		<u>12,390</u>	
Creditors: amounts falling due within one year		<u>(78,258)</u>		<u>(27,537)</u>	
Net current liabilities			<u>(16,559)</u>		<u>(15,147)</u>
Total assets less current liabilities			(5,401)		2,060
Net (liabilities)/assets			<u>(5,401)</u>		<u>2,060</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss account			(5,403)		2,058
Equity shareholders' funds			<u>(5,401)</u>		<u>2,060</u>

The directors have 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 directors 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 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.

Denis O'Connor Cattle Haulage Limited

The abridged accounts were approved by the Board on 11 February 2026 and signed on its behalf by

.....
Denis O'Connor
Director

.....
Mary O'Connor
Director

Denis O'Connor Cattle Haulage Limited
Notes to the abridged financial statements
for the year ended 31 December 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, excluding value added tax, 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:

Motor vehicles - 12.5% Straight Line

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.

2. Employees

There were no employees during the year apart from the directors.

Denis O'Connor Cattle Haulage Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

..... continued

3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 January 2025	93,453	93,453
At 31 December 2025	93,453	93,453
Depreciation		
At 1 January 2025	76,246	76,246
Charge for year	6,049	6,049
At 31 December 2025	82,295	82,295
Net book values		
At 31 December 2025	11,158	11,158
Cost		
At 31 December 2024	93,453	93,453
Depreciation		
At 1 January 2024	70,197	70,197
Charge for year	6,049	6,049
At 31 December 2024	76,246	76,246
Net book values		
At 31 December 2024	17,207	17,207

4. Share capital

	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
Allotted, called up and fully paid share capital		
Allotted and called up share capital		
Amounts presented in equity		
2 Ordinary shares of €1 each	2	2

Denis O'Connor Cattle Haulage Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

..... continued

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 11 February 2026.