

Company registration number: 271543

Environ Halroyd Limited

Unaudited abridged financial statements

for the financial year ended 31st March 2025

Environ Halroyd Limited

Contents

	Page
Directors and other information	1
Director's responsibilities statement	2
Balance sheet	3
Notes to the financial statements	4 - 5

Environ Halroyd Limited

Directors and other information

Director	Mr. Roy Hockley
Secretary	Ms. Dorota Mizera
Company number	271543
Registered office	Lavington House, Laccamore, Abbeydorney, Co. Kerry.
Business address	Lavington House, Laccamore, Abbeydorney, Co. Kerry.
Accountants	David Nolan & Co. 3 Bridge Lane, Tralee, Co. Kerry.

Environ Halroyd Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless 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 and then apply them consistently;
- make judgments 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 confirms that he has complied with the above requirements in preparing the financial statements on a break-up basis.

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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

Approved and authorised by the director of the company on 28th January 2026.

Mr. Roy Hockley
Director

Environ Halroyd Limited

**Balance sheet
As at 31st March 2025**

	2025	2024
	€	€
Prepayments and accrued income	38	38
Net current assets	<u>38</u>	<u>38</u>
Total assets less current liabilities	38	38
Net assets	<u><u>38</u></u>	<u><u>38</u></u>
Capital and reserves	<u><u>38</u></u>	<u><u>38</u></u>

The financial statements have been prepared in accordance with the micro companies regime.

I, as director of Environ Halroyd 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 28th January 2026 and signed by:

Mr. Roy Hockley
Director

Environ Halroyd Limited

Notes to the abridged financial statements Financial year ended 31st March 2025

1. Reporting Entity and Control

The company is a private company limited by shares, registered and incorporated in Ireland. The address of the registered office is Lavington House, Laccamore, Abbeydorney, Co. Kerry. Its company registration number is 271543. The company is controlled by Mr. Roy Hockley.

The company is no longer trading and the director has decided to apply for strike-off to the CRO.

2. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Environ Halroyd Limited for the financial year ended 31st March 2025.

3. Accounting policies and measurement bases

Basis of preparation

As outlined in Note 1 above, the director has decided to apply for strike-off, consequently the financial statements have been prepared on the break-up basis. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council ("FRS 105"). The company qualifies as a micro company for the year, as defined by section 280D of Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with section 280E of Companies Act 2014 and FRS 105.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Environ Halroyd Limited

Notes to the abridged financial statements (continued) Financial year ended 31st March 2025

Financial instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Loans and borrowings

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	-	(9,238)
Profit for the financial year	-	9,238
At the end of the financial year	-	-

