

**Company registration number: 142769**

**Hybla Transport Co. Ltd.**

**Unaudited abridged financial statements**

**for the financial year ended 30 April 2025**

## Hybla Transport Co. Ltd.

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**Hybla Transport Co. Ltd.**

**Directors and other information**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | Mary Donoghue<br>Christopher Donoghue   |
| <b>Secretary</b>         | Mary Donoghue   |
| <b>Company number</b>    | 142769  |
| <b>Registered office</b> | Hybla Tansport Co. Ltd<br>Ballybrittas<br>Portlaois<br>Co. Laois                                  |
| <b>Business address</b>  | Ballybrittas<br>Portlaois<br>Co. Laois  |
| <b>Accountants</b>       | Kildare Audit & Accountancy Services<br>Lower Eyre Street<br>Newbridge<br>Co. Kildare<br>W12 EP63 |
| <b>Bankers</b>           | Allied Irish Bank<br>Edward Street<br>Newbridge<br>Co Kildare                                     |

## **Hybla Transport Co. Ltd.**

### **Directors 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 Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

**Hybla Transport Co. Ltd.**

**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of Hybla Transport Co. Ltd.**

In accordance with the engagement letter dated 14/01/26, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30/04/25 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Kildare Audit & Accountancy Services  
Chartered Accountants

Lower Eyre Street  
Newbridge  
Co. Kildare  
W12 EP63

22 January 2026

**Hybla Transport Co. Ltd.**

**Balance sheet  
As at 30/04/25**

|  | 2025   |                | 2024   |                |
|--|--------|----------------|--------|----------------|
|  | €      | €              | €      | €              |
| Fixed assets                                   |        | 329,737        |        | 344,707        |
| Current assets                                 | 77,462 |                | 91,819 |                |
| Prepayments and accrued income                 | 9,493  |                | 9,361  |                |
|  |        | 86,955         |        | 101,180        |
| Creditors: amounts falling due within one year |        | (193,646)      |        | (230,722)      |
| <b>Net current liabilities</b>                 |        | (106,691)      |        | (129,542)      |
| <b>Total assets less current liabilities</b>   |        | 223,046        |        | 215,165        |
| Accruals and deferred income                   |        | (5,120)        |        | (5,120)        |
| <b>Net assets</b>                              |        | <u>217,926</u> |        | <u>210,045</u> |
| <b>Capital and reserves</b>                    |        | <u>217,926</u> |        | <u>210,045</u> |

We, as directors of Hybla Transport Co. Ltd. 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) 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 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.

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

**Hybla Transport Co. Ltd.**

**Balance sheet (continued)**  
**As at 30/04/25**

These abridged financial statements were approved by the board of directors on 22/01/26 and signed on behalf of the board by:

**Mary Donoghue**  
Director

**Christopher Donoghue**  
Director

## Hybla Transport Co. Ltd.

### Notes to the abridged financial statements Financial year ended 30/04/25

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Hybla Transport Co. Ltd, Ballybrittas, Portlaois, Co. Laois.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

##### Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

## Hybla Transport Co. Ltd.

### Notes to the abridged financial statements (continued) Financial year ended 30/04/25

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                     |                       |
|---------------------|-----------------------|
| Plant and machinery | - 12.5% straight line |
| Motor vehicles      | - 12.5% straight line |
| Leased assets       | - 12.5% straight line |

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Hybla Transport Co. Ltd.

Notes to the abridged financial statements (continued)  
Financial year ended 30/04/25

4. Appropriations of profit and loss account

|   | <b>2025</b>   | 2024         |
|---|---------------|--------------|
|   | €             | €            |
| At the start of the financial year      | 7,606         | (58,219)     |
| Profit for the financial year           | 7,881         | 65,825       |
| <b>At the end of the financial year</b> | <u>15,487</u> | <u>7,606</u> |