

Company registration number: 584290

**Eirhaul Ltd
Trading as Eirhaul Ltd**

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

Eirhaul Ltd

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Directors and other information

Director Mr Shane Doyle (Appointed 1 July 2024)
Mr Shane Doyle

Secretary Mr Jake Doyle

Company number 584290

Registered office Eirhaul Ltd
C/O Eddie Kelly & Co
1 Dair Ard,
Bohreen Hill, Enniscorthy
Co Wexford

Business address C/O Eddie Kelly & Co
1 Dair Ard
Bohreen Hill, Enniscorthy
Co Wexford

Accountant Eddie Kelly & Co
No 2 Dair Ard
Bohreen Hill
Enniscorthy
Co Wexford
Y21 YT57

Bankers Bank of Ireland
32 Main Street
Gorey
Co. Wexford

Eirhaul Ltd

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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he 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; and
- 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.

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

Eirhaul Ltd

**Accountants' Report to the director
on the Unaudited abridged financial statements of Eirhaul Ltd**

In accordance with the engagement letter dated 5 March 2024, and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to me.

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

I 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 June 2025 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.

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

Eddie Kelly & Co
Certified Public Accountant

No 2 Dair Ard
Bohreen Hill
Enniscorthy
Co Wexford
Y21 YT57

4 February 2026

Eirhaul Ltd

**Balance sheet
As at 30 June 2025**

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	6	80,529		36,207	
			80,529		36,207
Current assets					
Debtors	7	37,114		9,875	
Cash at bank and in hand		10,566		13,718	
		47,680		23,593	
Creditors: amounts falling due within one year	9	(36,705)		(25,060)	
Net current assets/(liabilities)			10,975		(1,467)
Total assets less current liabilities			91,504		34,740
Net assets			91,504		34,740
Capital and reserves					
Called up share capital presented as equity	10		100		100
Profit and loss account			91,404		34,640
Shareholder funds			91,504		34,740

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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**Balance sheet (continued)
As at 30 June 2025**

I, as director of Eirhaul Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholder 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);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small 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 4 February 2026 and signed by:

Mr Shane Doyle
Director

Eirhaul Ltd

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Eirhaul Ltd, C/O Eddie Kelly & Co, 1 Dair Ard., Bohreen Hill, Enniscorthy, Co Wexford.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared in accordance with the Going Concern basis under FRS102 S1A and in accordance with CA 2014

Going concern

The directors consider it appropriate to prepare the financial statements on a Going Concern basis.

Turnover

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. 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.

Current tax is recognised on taxable profit for the current and past periods. Current 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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Research and development

Research expenditure is written off in the financial year in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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
Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 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.

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Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 6 (2024: 3).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	102,202	75,624
Social insurance costs	11,355	7,230
	<u>113,557</u>	<u>82,854</u>

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	34,640	19,143
Profit for the financial year	56,764	15,497
At the end of the financial year	<u>91,404</u>	<u>34,640</u>

6. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 July 2024	3,000	44,522	47,522
Additions	4,500	52,943	57,443
	<u>7,500</u>	<u>97,465</u>	<u>104,965</u>
Depreciation			
At 1 July 2024	375	10,940	11,315
Charge for the financial year	938	12,183	13,121
At 30 June 2025	<u>1,313</u>	<u>23,123</u>	<u>24,436</u>
Carrying amount			
At 30 June 2025	<u>6,187</u>	<u>74,342</u>	<u>80,529</u>
At 30 June 2024	<u>2,625</u>	<u>33,582</u>	<u>36,207</u>

Eirhaul Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

7.	Debtors	2025	2024
		€	€
	Trade debtors	37,114	9,875
		<u> </u>	<u> </u>

8.	Cash and cash equivalents	2025	2024
		€	€
	Cash at bank and in hand	10,566	13,718
		<u> </u>	<u> </u>

9.	Creditors: amounts falling due within one year	2025	2024
		€	€
	Other creditors including tax and social insurance	10,545	22,060
	Accruals	26,160	3,000
		<u> </u>	<u> </u>
		<u>36,705</u>	<u>25,060</u>

10. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary Shares shares of € 1.00 each	100,000	100,000	100,000	100,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary Shares shares of € 1.00 each	100	100	100	100
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11. Related party transactions

There were no Related Party Transactions.

12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 February 2026.