

**Hollybrook Motors Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**Hollybrook Motors Limited**  
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# Hollybrook Motors Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	2025	2024
	€	€
Non-Current Assets	8,271	5,026
Current assets	156,572	191,604
Prepayments and accrued income	5,138	4,854
Payables: amounts falling due within one year	(13,085)	(2,304)
<b>Net Current Assets</b>	<b>148,625</b>	<b>194,154</b>
<b>Total Assets less Current Liabilities</b>	<b>156,896</b>	<b>199,180</b>
Accruals and deferred income	(329)	(9,020)
<b>Net Assets</b>	<b>156,567</b>	<b>190,160</b>
<b>Equity</b>	<b>156,567</b>	<b>190,160</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Hollybrook Motors 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 are satisfied,


(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company 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 Companies Act 2014.

Approved by the Director and authorised for issue on 19 December 2025 :

Paul Duffy  
Director



# Hollybrook Motors Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Hollybrook Motors Limited is a company limited by shares incorporated in Ireland.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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.

#### Revenue

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2.00% Straight Line
Fixtures, fittings and equipment	-	12.50% Straight Line
Motor vehicles	-	20.00% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Inventories

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

#### Share capital of the company

##### Ordinary share capital

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

**Hollybrook Motors Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>3. Appropriation of Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
Profit brought forward	<b>315,288</b>	276,583
(Loss)/profit for the financial year	<b>(33,593)</b>	38,705
<b>Profit carried forward</b>	<b><u>281,695</u></b>	<b><u>315,288</u></b>

**4. Going concern**

The company made a loss of €33,593 in the year ended 31 March 2025 and had net assets in the sum of €156,567 and on that basis they have prepared the accounts on a Going Concern Basis.

**5. Contingent liabilities**

There were no contingent liabilities at 31 March 2025.

**6. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 19 December 2025.