

Paul Haycock Office Supplies Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Company Number: 135635

Paul Haycock Office Supplies Limited
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Paul Haycock Office Supplies Limited
STATEMENT OF FINANCIAL POSITION
as at 30 September 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	7	<u>1,388</u>	<u>2,367</u>
Current Assets			
Inventories	8	252,450	210,320
Receivables	9	158,547	171,055
Cash and cash equivalents		<u>27,775</u>	<u>21,033</u>
		<u>438,772</u>	<u>402,408</u>
Payables: amounts falling due within one year	10	<u>(357,742)</u>	<u>(296,898)</u>
Net Current Assets		<u>81,030</u>	<u>105,510</u>
Total Assets less Current Liabilities		82,418	107,877
Payables:			
amounts falling due after more than one year	11	<u>(112,500)</u>	<u>(60,000)</u>
Net (Liabilities)/Assets		<u><u>(30,082)</u></u>	<u><u>47,877</u></u>
Equity			
Called up share capital presented as equity		3	3
Retained earnings		<u>(30,085)</u>	<u>47,874</u>
Equity attributable to owners of the company		<u><u>(30,082)</u></u>	<u><u>47,877</u></u>

Paul Haycock Office Supplies Limited
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

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

I as Director of Paul Haycock Office Supplies 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. 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 and the small companies' regime.

Approved by the board on 23 March 2026 and signed on its behalf by:

Paul Haycock
Director

Paul Haycock Office Supplies Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Paul Haycock Office Supplies Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Unit 4A, Avonbeg Industrial Estate, Longmile Road, Walkinstown, Dublin 12, Ireland which is also the principal place of business of the company. The principal activity of the Company is the supply of office equipment, supplies and furniture. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Statement of compliance

The financial statements of the company for the year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Paul Haycock Office Supplies Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

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.

Employee benefits

The company operates a defined director contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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 Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company pension scheme are charged to the Income Statement in the period to which they relate.

Ordinary share capital

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

3. Going concern

The company's operations are mainly financed by bank loans and overdraft facilities. The company's annual performance has resulted in a net loss producing a negative reserve which is financed by the Director's loans. Prior to the year end the company has renewed its banking facilities and continues to receive the support of its lending institutions. The current year results to date show a return to profitability in accordance with the budget and shall be reviewed monthly. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the company were unable to continue as a going concern.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of property, plant and equipment	<u>979</u>	<u>979</u>
5. Finance costs	2025	2024
	€	€
Interest	<u>5,741</u>	<u>5,469</u>

6. Employees

The average monthly number of employees, including director, during the financial year was 11, (2024 - 11).

	2025	2024
	Number	Number
Full time	<u>10</u>	<u>10</u>
Part-time	<u>1</u>	<u>1</u>
	<u>11</u>	<u>11</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

7. Property, plant and equipment	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 October 2024	72,102	7,833	79,935
At 30 September 2025	72,102	7,833	79,935
Depreciation			
At 1 October 2024	72,102	5,466	77,568
Charge for the financial year	-	979	979
At 30 September 2025	72,102	6,445	78,547
Carrying amount			
At 30 September 2025	-	1,388	1,388
At 30 September 2024	-	2,367	2,367
8. Inventories		2025	2024
		€	€
Finished goods and goods for resale		252,450	210,320
The replacement cost of stock did not differ significantly from the figures shown.			
9. Receivables		2025	2024
		€	€
Trade receivables		153,113	166,851
Prepayments		5,434	4,204
		158,547	171,055
10. Payables		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		83,526	44,706
Trade payables		212,338	190,390
Taxation		27,751	32,515
Other creditors		4,123	2,469
Accruals		30,004	26,818
		357,742	296,898
11. Payables		2025	2024
Amounts falling due after more than one year		€	€
Director's loan accounts		112,500	60,000
12. Pension costs - defined contribution			

The company operates a director defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €26,106 (2024 - €24,863).

Paul Haycock Office Supplies Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

13. Income Statement

	2025	2024
	€	€
At 1 October 2024	47,874	105,345
Loss for the financial year	<u>(77,959)</u>	<u>(57,471)</u>
At 30 September 2025	<u><u>(30,085)</u></u>	<u><u>47,874</u></u>

14. Capital commitments

The company has no capital commitments as at the balance sheet date.

15. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	72,000	72,000
Pension contributions	<u>26,106</u>	<u>24,863</u>
	<u><u>98,106</u></u>	<u><u>96,863</u></u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Paul Haycock	<u><u>112,500</u></u>	<u><u>60,000</u></u>

16. Controlling interest

Paul Haycock holds 100% of the share capital and accordingly holds the controlling interest in the company.

17. Events After the End of the Reporting Period

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 23 March 2026.