

Registration Number 442758

O Leary, Ryan and Hayden motor repairs Ltd

Abridged accounts

for the year ended 30 April 2025

O Leary, Ryan and Hayden motor repairs Ltd

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O Leary, Ryan and Hayden motor repairs Ltd

Directors and other information

Directors	John Ryan Fergus O Leary Leonard Hayden
Secretary	Fergus O Leary
Company number	442758
Registered office	Raheen, Rosbercon, New Ross, Co. Wexford.
Accountants	RP Mcelwee & Co., Ballycocksoost, Inistioge, Co. Kilkenny. Ph: 051 - 426694
Business address	Raheen, Rosbercon, New Ross, Co. Wexford.
Bankers	Allied Irish Bank, 57/58 South Street, New Ross, Co. Wexford.
Solicitors	Paul A. Rogers, 6 Charles Street, New Ross, Co. Wexford.

O Leary, Ryan and Hayden motor repairs Ltd

Statement of Directors' responsibilities and declaration on unaudited financial statements

The Director made the following statement in respect of the unaudited financial statements:

General Responsibilities

The director is responsible for preparing the Directors' Report and the statutory financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under company law, the director shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

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 and enable them to ensure that the statutory financial statements and directors report comply with the Companies Act 2014. They are 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.

John Ryan
Director

Date:



29/01/26

Fergus O'Leary
Director

Date:



29/01/26

O Leary, Ryan and Hayden motor repairs Ltd

Abridged balance sheet
as at 30 April 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4		106,764		109,737
Current assets					
Stocks		2,500		2,500	
Debtors		10,660		15,016	
Cash at bank and in hand		234,222		210,005	
		<u>247,382</u>		<u>227,521</u>	
Creditors: amounts falling due within one year	5	(62,705)		(37,612)	
Net current assets			<u>184,677</u>		<u>189,909</u>
Total assets less current liabilities			<u>291,441</u>		<u>299,646</u>
Creditors: amounts falling due after more than one year			-		-
Net assets			<u>291,441</u>		<u>299,646</u>
Capital and reserves			<u>291,441</u>		<u>299,646</u>
Profit and loss account			291,441		299,646
Equity shareholders' funds			<u>291,441</u>		<u>299,646</u>

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"

We, as directors of O Leary, Ryan and Hayden motor repairs 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 s.358 are satisfied,
- the members of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- 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 year and to

The notes on pages 5 to 7 form an integral part of these financial statements.

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otherwise comply with the provisions of 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 s.352 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 s.353 Companies Act 2014.

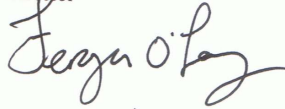
On behalf of the board:

John Ryan
Director



22/07/20

Fergus O Leary
Director



22/07/20

O Leary, Ryan and Hayden motor repairs Ltd

**Notes to the abridged financial statements
for the year ended 30 April 2025**

1. Statement of accounting policies

The significant accounting policies adopted by the Company are as follows:

1.1. 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 and promulgated by the Institute of Chartered Accountants in Ireland.

Functional Currency

The functional currency of the financial statements is the euro.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

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

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

O Leary, Ryan and Hayden motor repairs Ltd

Notes to the abridged financial statements
for the year ended 30 April 2025

2. **Directors and secretary and their interests**

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	01/05/24
John Ryan	100	100
Fergus O Leary	100	100
Leonard Hayden	100	100

John Ryan, Fergus O'Leary and Leonard Hayden retire from the board by rotation in accordance with the Articles of Association and being eligible, offer themselves for re-election.

3. **Transactions with directors**

There were no related party transactions with the directors outside the normal course of business during the period.

4. **Fixed assets**

	Tangible fixed assets €
Cost	
At 1 May 2024	
Additions	175,564
At 30 April 2025	-
	<u>175,564</u>
Depreciation	
At 1 May 2024	
Charge for year	65,827
At 30 April 2025	2,973
	<u>68,800</u>
Net book values	
At 30 April 2025	<u>106,764</u>
At 30 April 2024	<u>109,737</u>

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Notes to the abridged financial statements
for the year ended 30 April 2025

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5. Creditors: amounts falling due within one year	2025 €	2024 €
<i>Other creditors</i>		
Trade creditors	45,389	19,907
Directors' accounts	3,594	2,456
Accruals and deferred income	8,714	8,571
<i>Taxation creditors</i>		
Corporation tax	-	3,185
PAYE/PRSI	2,740	3,119
VAT	2,268	374
	<u>62,705</u>	<u>37,612</u>

6. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.