

Yawl Haulage Ltd

Abridged Financial Statements

for the year ended 30th April 2025.

Yawl Haulage Ltd

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Yawl Haulage Ltd

Company Information

Directors	Patrick Byrne. Mark Byrne.
Secretary	Mark Byrne.
Company Number	419101.
Registered Office	Foxhall, Greencloyne, Youghal, Co. Cork.
Accountants	TD O' Neill & Co. Ltd. Chartered Certified Accountants and Registered Auditors, 5, Lapps Quay, Cork
Business Address	Foxhall, Greencloyne, Youghal, Co. Cork.
Bankers	Allied Irish Banks, p.l.c., Lismore, Co. Waterford.

Yawl Haulage Ltd

**Accountants' Report to the Directors on the
Unaudited Financial Statements of Yawl Haulage Ltd
for the year ended 30th April 2025.**

We have compiled, without carrying out an audit, the financial statements of Yawl Haulage Ltd for the year ended 30th April 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

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 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's directors, for our work, or for this report.

Respective responsibilities of directors and accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30th April 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014 and the Companies (Accounting) Bill 2016.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Yawl Haulage Ltd from the accounting records, information and explanations supplied to us by the director.

Scope of work

In carrying out this engagement we have complied with the ethical guidance laid down by the Association of Chartered Certified Accountants relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 30th April 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and its profit or loss for such a period under the Companies Acts 2014 and the Companies (Accounting) Bill 2016. You consider that the company is exempt from the statutory requirement for an audit for the year.

TD O' Neill & Co. Ltd.

TD O' Neill & Co. Ltd.

Chartered Certified Accountants and Registered Auditors,

5, Lapps Quay,

Cork.

Date: 6th February 2026

Yawl Haulage Ltd

Balance Sheet
as at 30th April 2025

		30/04/25	30/04/24
	Notes	€	€
Fixed Assets		392,899	174,558
Current Assets		249,515	339,357
Creditors: amounts falling due within one year	4	(115,437)	(113,003)
Net Current Assets		134,078	226,354
Total Assets Less Current Liabilities		526,977	400,912
Creditors: amounts falling due after more than one year	4	(109,457)	(56,689)
Net Assets		417,520	344,223
Capital and Reserves		417,520	344,223

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014, as amended by the Companies (Accounting) Act 2017 (hereafter referred to as 'Companies Act 2014').

We, as directors of Yawl Haulage 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 condition specified in section 358 are complied with;

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of section 334 been served on the company;

(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 period and of its profit or loss for such a financial period and to 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 (as a micro company) 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 financial statements were approved by the board on 6th February 2026. They were signed on its behalf by :

Mark Byrne

Director

Patrick Byrne

Director

Date : 6th February 2026

The notes on pages 5 - 7 form part of these financial statements.

Yawl Haulage Ltd

Notes to the Abridged Financial Statements for the year ended 30th April 2025.

1. General Information

Yawl Haulage Ltd is a private company limited by shares, and incorporated in Ireland. Its registered office is Foxhall, Greencloyne, Youghal, Co. Cork.

2. 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- 'FRS 105'. The company qualifies as a micro company for the year, as defined by section 280D of Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with section 280E of Companies Act 2014 and FRS 105.

The financial statements are presented in Euro and all amounts have been rounded to the nearest Euro.

3. Principal accounting policies

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

3.1. Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable for services supplied, net of discounts and Value Added Tax.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated with reliability.

3.2. Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Yawl Haulage Ltd

Notes to the Abridged Financial Statements
for the year ended 30th April 2025.

3.3. Tangible Fixed Assets and Depreciation

Cost

Tangible fixed assets are recorded at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is provided so as to write off the cost of an asset on a straight line basis, less its residual value, over the estimated economic life of that asset as follows:

Land	-	not depreciated
Plant and equipment	-	12.5% Straight Line
Fixtures and fittings	-	12.5% Straight Line

The company's policy is to review the remaining economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated life and residual value. Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

3.4. Stock

Work in progress is stated at invoiced value.

Yawl Haulage Ltd

Notes to the Abridged Financial Statements
for the year ended 30th April 2025.

4. Creditors relating to more than one balance sheet item

The company has the following included in the balance sheet:

	30/04/25	30/04/24
	€	€
Creditors: amounts falling due within one year		
Hire purchase agreement	44,729	26,534
	<u>44,729</u>	<u>26,534</u>
Creditors: amounts falling due after more than one year		
Hire purchase agreement	109,457	56,689
	<u>109,457</u>	<u>56,689</u>

5. Movement on profit and loss reserves

	30/04/25	30/04/24
	€	€
Profit and loss reserve at 1st May 2024	344,123	226,046
Profit for the year	73,297	118,077
	<u>417,420</u>	<u>344,123</u>