

**Company registration number: 579327**

**Highpoint Engineering Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 April 2025**

# Highpoint Engineering Limited

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## Highpoint Engineering Limited

### Directors and other information

<b>Directors</b>	Mr. Brian Henley Mrs. Fiona Henley
<b>Secretary</b>	Mr. Brian Henley
<b>Company number</b>	579327
<b>Registered office</b>	Curraghreigh South Tallow Co. Waterford
<b>Business address</b>	Curraghreigh South Tallow Co. Waterford
<b>Accountants</b>	Hayes & Hayes 46 Lower Main Street Dungarvan Co. Waterford
<b>Bankers</b>	Allied Irish Bank West Street Lismore Co. Waterford

## **Highpoint Engineering Limited**

### **Directors 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 Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

## Highpoint Engineering Limited

### Balance sheet As at 30 April 2025

	2025		2024	
	€	€	€	€
Fixed assets		86,945		83,242
Current assets	229,542		200,862	
Prepayments and accrued income	763		-	
		230,305		200,862
Creditors: amounts falling due within one year		(24,511)		(38,578)
<b>Net current assets</b>		205,794		162,284
<b>Total assets less current liabilities</b>		292,739		245,526
Accruals and deferred income		(3,450)		(3,450)
<b>Net assets</b>		289,289		242,076
<b>Capital and reserves</b>		289,289		242,076

We, as directors of Highpoint Engineering 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders 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);
- (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 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

**Highpoint Engineering Limited**

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

These abridged financial statements were approved by the board of directors on 22 January 2026 and signed on behalf of the board by:

**Mr. Brian Henley**  
**Director**

**Mrs. Fiona Henley**  
**Director**

## Highpoint Engineering Limited

### Notes to the abridged financial statements Financial year ended 30 April 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Curraghreigh South, Tallow, Co. Waterford.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### 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

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.

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

##### Tangible assets

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

## Highpoint Engineering Limited

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

#### 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:

Workshop	- 12.5%	straight line
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.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	241,976	203,135
Profit for the financial year	47,213	38,841
<b>At the end of the financial year</b>	<u>289,189</u>	<u>241,976</u>