

Registration number 397222

Leroni Trailers Limited
Abridged accounts
for the year ended 30/04/25

Leroni Trailers Limited

Company information

Directors	Robert McKinley Maureen McKinley
Secretary	Robert McKinley
Company number	397222
Registered office	Newcastle Kilmainhamwood Kells Co. Meath
Accountants	Sarah Thompson & Associates Bellevue, Bective Street, Kells, Co Meath
Business address	Newcastle, Kilmainhamwood, Kells, Co.Meath.
Bankers	Bank of Ireland Dunshaughlin, Co. Meath.

Leroni Trailers Limited

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Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 5 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Sarah Thompson & Associates , Certified Public Accountants , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025.

On behalf of the board

Robert McKinley

Director

Maureen McKinley

Director

6th January 2026

Leroni Trailers Limited

**Accountants' report on the unaudited financial statements to the directors of
Leroni Trailers Limited**

We have compiled the financial statements for the year ended 30/04/25 set out on pages 3 to 5.

Respective responsibilities of directors and accountants

As described on page 1 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. 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 32, Companies (Amendment) (No 2) Act, 1999.

It is our responsibility to compile the financial statements of Leroni Trailers Limited from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit" - M14 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Sarah Thompson CPA

**Sarah Thompson & Associates
Certified Public Accountants
Bellevue, Bective Street,
Kells,
Co Meath**

Date: 06/01/26

Leroni Trailers Limited

**Abridged balance sheet
as at 30/04/25**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	2		19,270		17,247
Stocks		155,333		145,996	
Debtors		28,931		15,793	
Cash at bank and in hand		30,667		40,053	
		214,931		201,842	
Creditors: amounts falling due within one year					
		(195,834)		(193,845)	
Net current assets			19,097		7,997
Net assets			38,367		25,244
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			38,365		25,242
Shareholders' funds			38,367		25,244

We as directors of Leroni Trailers 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 conditions specified in s.358 are satisfied. (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 and loss for such a 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 s.352 Companies Act 2014; and 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

Robert McKinley
Director

Maureen McKinley
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Leroni Trailers Limited

Notes to the abridged financial statements for the year ended 30/04/25

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention .

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Turnover

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

1.3. Tangible fixed assets and depreciation

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

Land and buildings	-	Straight line over years
Plant and machinery	-	25% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

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

1.6. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

Leroni Trailers Limited

**Notes to the abridged financial statements
for the year ended 30/04/25**

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		Tangible fixed assets €
2. Fixed assets		
Cost		
At 01/05/24		55,128
Additions		6,600
At 30/04/25		61,728
Depreciation		
At 01/05/24		37,881
Charge for year		4,577
At 30/04/25		42,458
Net book values		
At 30/04/25		19,270
At 30/04/24		17,247

	2025	2024
	€	€
3. Share capital		
Authorised		
100,000 Ordinary shares of 1 each	100,000	100,000
Allotted, called up and fully paid		
2 Ordinary shares of 1 each	2	2

4. Approval of financial statements

The financial statements were approved by the Board on 6 January 2026 and signed on its behalf by

Robert McKinley
Director

Maureen McKinley
Director