

Company registration number: 688583

Lyons Truck & Trailer Services Ltd

Unaudited abridged financial statements

for the financial period ended 31st December 2025

Lyons Truck & Trailer Services Ltd

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Lyons Truck & Trailer Services Ltd

Directors and other information

Director	Mr. Jackie Lyons
Secretary	Ms. Sharon O'Brien
Company number	688583
Registered office	Coolaneelig Abbeyfeale Co. Limerick
Business address	Coolaneelig Abbeyfeale Co. Limerick
Accountants	FDC Accountants Convent Street Abbeyfeale Co. Limerick
Bankers	Bank of Ireland Abbeyfeale Co. Limerick

Lyons Truck & Trailer Services Ltd

Director's responsibilities statement

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

General responsibilities

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 Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial period. Under that law, has 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 director is 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 director is 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 to ensure that the financial statements comply with the Companies Act 2014. has general responsibility for taking such steps as are reasonably open to to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Profit & Loss and the related notes:

The director approves these financial statements and confirms that he is responsible for them, including selecting the accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.

The director confirms that he has made available to FDC Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transaction of the company for the financial period ended 31 December 2025.

Jackie Lyons

Director

Lyons Truck & Trailer Services Ltd

**Accountants' Report to the director
on the Unaudited financial statements of Lyons Truck & Trailer Services Ltd**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Lyons Truck & Trailer Services Ltd for the financial period ended 31st December 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Lyons Truck & Trailer Services Ltd from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

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.

**FDC Accountants
Convent Street
Abbeyfeale
Co. Limerick**

25th March 2026

Lyons Truck & Trailer Services Ltd

Balance sheet As at 31st December 2025

	2025		2024	
	€	€	€	€
Fixed assets		4,498		6,011
Current assets	263,902		204,650	
Prepayments and accrued income	3,273		5,937	
		267,175		210,587
Creditors: amounts falling due within one year		(9,153)		(16,584)
Net current assets		258,022		194,003
Total assets less current liabilities		262,520		200,014
Accruals and deferred income		(2,314)		(2,220)
Net assets		260,206		197,794
Capital and reserves		260,206		197,794

I, as director of Lyons Truck & Trailer Services 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 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) 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; 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.

Lyons Truck & Trailer Services Ltd

**Balance sheet (continued)
As at 31st December 2025**

These abridged financial statements were approved by the director of the company on 25th March 2026 and signed by:

Mr. Jackie Lyons
Director

Lyons Truck & Trailer Services Ltd

Notes to the abridged financial statements Financial period ended 31st December 2025

1. General information

Lyons Truck & Trailer Services Ltd is a private company limited by shares, registered in Ireland. The address of the registered office is Coolaneelig, Abbeyfeale, Co. Limerick.

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

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

Basis of preparation

The financial statements have been prepared on a 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 period, as defined by section 280D of the 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 the Companies Act 2014 and FRS 105.

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

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.

Lyons Truck & Trailer Services Ltd

Notes to the abridged financial statements (continued) Financial period ended 31st December 2025

Tangible assets

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

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:

Plant and machinery	- 15%
Fittings fixtures and equipment	- 12.5%
Motor vehicles	- 12.5%
Computers	- 20%

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.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

4. Tax on profit

Major components of tax expense

	2025	2024
	€	€
Current tax:		
Irish current tax expense	8,966	8,386
Tax on profit	<u>8,966</u>	<u>8,386</u>

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial period	197,209	135,998
Profit for the financial period	62,897	61,696
At the end of the financial period	<u>260,106</u>	<u>197,694</u>

Lyons Truck & Trailer Services Ltd

Notes to the abridged financial statements (continued)
Financial period ended 31st December 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2025 and 31 December 2025	3,769	8,000	11,769
Depreciation			
At 1 January 2025	1,758	4,000	5,758
Charge for the financial period	513	1,000	1,513
At 31 December 2025	2,271	5,000	7,271
Carrying amount			
At 31 December 2025	1,498	3,000	4,498
At 31 December 2024	2,011	4,000	6,011

7. Debtors

	2025 €		2024 €
Trade debtors	568		1,552
Other debtors	71		-
Prepayments	584		681
Accrued income	2,689		5,256
	3,912		7,489

8. Creditors: amounts falling due within one year

	2025 €		2024 €
Other creditors	-		8,595
Tax and social insurance:			
PAYE and social welfare	137		170
Corporation tax	5,967		5,387
VAT	3,049		2,432
Accruals	2,314		2,220
	11,466		18,804

Lyons Truck & Trailer Services Ltd

Notes to the abridged financial statements (continued) Financial period ended 31st December 2025

9. Directors transactions

During the financial period the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial period	(8,595)	(8,665)
Advances made during the financial period	(189)	70
Amounts repaid during the financial period	8,854	-
	<u>70</u>	<u>(8,595)</u>

Disclosure for each director or other person is as follows:

	2025	2024
	€	€
At the start of the financial period	(8,595)	(8,665)
Advances made during the financial period	(189)	70
Amounts repaid during the financial period	8,854	-
	<u>70</u>	<u>(8,595)</u>

10. Controlling party

Mr. Jackie Lyons director has controlling interest in this company.

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 25th March 2026.