

Harley Fire Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Harley Fire Ltd

CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 10

Harliey Fire Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the 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; and
- prepare the 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, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Eamonn Breen
Director

20 March 2026

Harliey Fire Ltd

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>68,752</u>	<u>3,673</u>
Current Assets			
Stocks	8	8,400	-
Debtors	9	29,084	118,414
Cash and cash equivalents		<u>90,074</u>	<u>37,378</u>
		<u>127,558</u>	<u>155,792</u>
Creditors: amounts falling due within one year	10	<u>(54,596)</u>	<u>(51,112)</u>
Net Current Assets		<u>72,962</u>	<u>104,680</u>
Total Assets less Current Liabilities		<u>141,714</u>	<u>108,353</u>
Creditors: amounts falling due after more than one year	11	<u>(34,970)</u>	<u>-</u>
Net Assets		<u><u>106,744</u></u>	<u><u>108,353</u></u>
Capital and Reserves			
Called up share capital presented as equity	13	100	100
Retained earnings		<u>106,644</u>	<u>108,253</u>
Equity attributable to owners of the company		<u><u>106,744</u></u>	<u><u>108,353</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Harliey Fire 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 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) I 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 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 section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 20 March 2026 and signed on its behalf by:

Eamonn Breen
Director

Harley Fire Ltd

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	33,815	33,915
Profit for the financial year	-	74,438	74,438
At 30 June 2024	100	108,253	108,353
Loss for the financial year	-	(1,609)	(1,609)
At 30 June 2025	100	106,644	106,744

Harliey Fire Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Harliey Fire Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is Smarmore, Ardee, Co Louth. Fire Services The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Harliey Fire Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of Fire services

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	10,490	1,044
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,164	-
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Director	1	1
Employee	1	1
	<u> </u>	<u> </u>
	2	2
	<u> </u>	<u> </u>

Harliey Fire Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024	-	8,354	-	8,354
Additions	16,639	1,930	57,000	75,569
At 30 June 2025	<u>16,639</u>	<u>10,284</u>	<u>57,000</u>	<u>83,923</u>
Depreciation				
At 1 July 2024	-	4,681	-	4,681
Charge for the financial year	2,080	1,285	7,125	10,490
At 30 June 2025	<u>2,080</u>	<u>5,966</u>	<u>7,125</u>	<u>15,171</u>
Net book value				
At 30 June 2025	<u>14,559</u>	<u>4,318</u>	<u>49,875</u>	<u>68,752</u>
At 30 June 2024	<u>-</u>	<u>3,673</u>	<u>-</u>	<u>3,673</u>

8. Stocks

	2025 €	2024 €
Work in progress	<u>8,400</u>	<u>-</u>

The replacement cost of stock did not differ significantly from the figures shown.

9. Debtors

	2025 €	2024 €
Trade debtors	26,533	117,474
Other debtors	170	940
Taxation	2,381	-
	<u>29,084</u>	<u>118,414</u>

10. Creditors
Amounts falling due within one year

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	10,760	-
Trade creditors	3,150	2,968
Taxation	34,595	42,204
Director's current account (Note 16)	1,800	2,067
Other creditors	1,956	1,956
Accruals	2,335	1,917
	<u>54,596</u>	<u>51,112</u>

Harley Fire Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

11. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Finance leases and hire purchase contracts			34,970	-
			<u>34,970</u>	<u>-</u>
Net obligations under finance leases and hire purchase contracts				
Repayable within one year			10,760	-
Repayable between one and five years			34,970	-
			<u>45,730</u>	<u>-</u>
			<u>45,730</u>	<u>-</u>
12. Taxation			2025	2024
			€	€
Debtors:				
VAT			2,381	-
			<u>2,381</u>	<u>-</u>
Creditors:				
VAT			22,598	30,276
Corporation tax			8,623	9,703
PAYE			3,374	2,225
			<u>34,595</u>	<u>42,204</u>
			<u>34,595</u>	<u>42,204</u>
13. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	100,000	€1.00 each	100,000	100,000
			<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	100	100
			<u>100</u>	<u>100</u>
			<u>100</u>	<u>100</u>
The director's and the secretary's interests in the shares of the company are as follows:-				
			Number Held	
Name	Class of Shares		At	
			30/06/25	01/07/24
Eamonn Breen	Ordinary Shares		100	100
			<u>100</u>	<u>100</u>
			<u>100</u>	<u>100</u>
14. Income Statement			2025	2024
			€	€
At 1 July 2024			108,253	33,815
(Loss)/profit for the financial year			(1,609)	74,438
			<u>106,644</u>	<u>108,253</u>
At 30 June 2025			106,644	108,253
			<u>106,644</u>	<u>108,253</u>
15. Capital commitments				
The company had no material capital commitments at the financial year-ended 30 June 2025.				

Harliey Fire Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

16. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	<u>50,227</u>	<u>41,000</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Eamonn Breen	<u>1,800</u>	<u>2,067</u>

17. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 March 2026.