

Company registration number: 569003

Howick O'Brien & Co Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Howick O'Brien & Co Limited

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Howick O'Brien & Co Limited

Directors and other information

Director	John Howick O'Brien
Secretary	Eve Howick O'Brien
Company number	569003
Registered office	14 College Court, Cashel Road, Cahir, Co. Tipperary.
Business address	14 College Court, Cashel Road, Cahir, Co. Tipperary.
Accountants	Liam Butler & Co, Incorporated Financial Accountants, Lisava, Cahir, Co. Tipperary.
Bankers	Bank of Ireland, Clonmel, Co. Tipperary.

Howick O'Brien & Co Limited

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

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

Howick O'Brien & Co Limited

**Accountants' Report to the director
on the Unaudited financial statements of Howick O'Brien & Co Limited**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Howick O'Brien & Co Limited for the financial year ended 31 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 Howick O'Brien & Co Limited 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.

**Liam Butler & Co,
Incorporated Financial Accountants,
Lisava,
Cahir,
Co. Tipperary.**

18 March 2026

Howick O'Brien & Co Limited

Balance sheet As at 31 December 2025

	2025 €	2024 €
Fixed assets	23,750	-
Current assets	34,909	38,569
Creditors: amounts falling due within one year	(5,335)	(8,459)
Net current assets	<u>29,574</u>	<u>30,110</u>
Total assets less current liabilities	53,324	30,110
Accruals and deferred income	(9,328)	-
Net assets	<u><u>43,996</u></u>	<u><u>30,110</u></u>
Capital and reserves	<u><u>43,996</u></u>	<u><u>30,110</u></u>

I, as director of Howick O'Brien & Co 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) 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.

These abridged financial statements were approved by the director of the company on 18 March 2026 and signed by:

John Howick O'Brien
Director

Howick O'Brien & Co Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 14 College Court, Cashel Road, Cahir, Co. Tipperary.

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.

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:

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.

Howick O'Brien & Co Limited

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

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	30,010	38,811
Profit/(loss) for the financial year	13,886	(8,801)
At the end of the financial year	<u>43,896</u>	<u>30,010</u>