

CRO Number 414487

HARTY AND LAWLOR COMPANY LIMITED

Unaudited Abridged financial statements

for the year ended 30 April 2025

HARTY AND LAWLOR COMPANY LIMITED

**Unaudited Abridged financial statements
Year Ended 30 April 2024**

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HARTY AND LAWLOR COMPANY LIMITED

**Financial Statements
year ended 30 April 2025**

Company Information

Directors	Joe Harty Brian Lawlor
Secretary	Joe Harty
Company Number	414487
Registered Office	Killeen Patrickswell Co Limerick
Business Address	Killeen Patrickswell Co Limerick
Accountants	Joseph Cussen & Associates 119 O'Connell Street Limerick
Bankers	Bank Of Ireland Dooradoyle Limerick

HARTY AND LAWLOR COMPANY LIMITED

Financial Statements year ended 30 April 2025

Directors' Responsibilities Statement

The directors are responsible for preparing the directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under company law, the directors must not approve the financial statements unless they are satisfied 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 directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are 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.

On behalf of the board

Joe Harty
Director

Brian Lawlor
Director

Date: 2 September 2025

HARTY AND LAWLOR COMPANY LIMITED

**Financial Statements
year ended 30 April 2025**

Directors ' Declaration on Un-audited Financial Statements

In relation to the financial statements as set out on pages 5 to 10.

- 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 basis, the judgements underlying them. They have been 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 Joseph Cussen & Associates the company's accounting records and provided all the information necessary for 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 30 April 2025.

On behalf of the board

**Joe Harty
Director**

**Brian Lawlor
Director**

Date: 2 September 2025

HARTY AND LAWLOR COMPANY LIMITED

Abridged Balance sheet as at 30 April 2025

	Notes	€	2025 €	€	2024 €
Fixed Assets					
Tangible assets	6		12,757		19,135
 Current Assets					
Cash at bank and in hand		123,428		179,374	
Debtors	7	7,158		23,899	
		<u>130,586</u>		<u>203,273</u>	
 Creditors: amounts falling due within one year	8	<u>(10,227)</u>		<u>(24,815)</u>	
 Net Current Assets			<u>120,359</u>		<u>178,458</u>
 Total Assets Less Current Liabilities			133,116		197,593
 Creditors: amounts falling due after more than one year			-		-
 Net Assets			<u>133,116</u>		<u>197,593</u>
 Capital and Reserves					
Called up share capital presented as equity	9		2		2
Profit and loss account	10		133,114		197,591
 Shareholders Funds			<u>133,116</u>		<u>197,593</u>

We, as directors of HARTY AND LAWLOR COMPANY 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 is complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (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 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 specific exemption contained in Section 352 Companies Act 2014; the company has done so on the grounds that it 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.

The financial statements were approved by the Board on 2 September 2025 and signed on its behalf by

Joe Harty
Secretary

Brian Lawlor
Director

HARTY AND LAWLOR COMPNAY LIMITED

Notes to theAbridged Financial Statements for the year ended 30 April 2025

1. ACCOUNTING POLICIES

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The financial statements are prepared by the company in accordance with Section 1A of FRS 102 and the Companies Act 2014.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below.

1.1. Basis of preparation

The Financial Statements are prepared on the going concern basis , under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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:

Motor vehicles - 20% Straight Line

1.4. Cash and Cash equivalents

Includes cash on hand , demand deposits and other short term highly liquid investments with a maturity of three months or less.

1.5. Trade and other debtors

Trade and other debtors are recognised at transaction price. A provision for impairment is established where there is objective evidence that the company will not be able to collect all amounts due.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

Contributions are charged to the profit and loss account in the year in which they fall due.

1.7. Taxation

The company is managed and controlled in the Republic of Ireland and, consequently is tax resident in Ireland.

Current tax is recognised in the profit and loss account and calculated using tax rates enacted by balance sheet date.

Deferred tax arises from timing differences taxable profits and profit stated in the comprehensive statement of income. Deferred tax is provided in full on temporary timing differences using current rates. Deferred tax assets are recognised to the extent that future taxable profits will be available against temporary timing differences can be utilised.

1.8. Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year. If not, they are presented as non current liabilities.

HARTY AND LAWLOR COMPANY LIMITED

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

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2. FRS 102 PRINCIPLE ADJUSTMENTS

Statement of Cash Flows

Under FRS 102 the company has availed of exemption to prepare cash flows statements.

3. Operating (loss)/profit	2025	2024
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	6,378	6,378
4. Tax on (loss)/profit on ordinary activities	2025	2024
	€	€
Analysis of charge in period		
Current tax		
Corporation tax	-	3,454
	<u> </u>	<u> </u>
Factors affecting tax charge for period		
The tax assessed in the current period is more than the standard rate of corporation tax in Ireland (12.5 %). The differences are explained below:		
	2025	2024
	€	€
(Loss)/profit on ordinary activities before taxation	(64,477)	28,328
	<u> </u>	<u> </u>
(Loss)/profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 : 12.5%)	(8,060)	3,541
Effects of:		
Depreciation in excess of Capital allowances for period	-	(87)
Utilisation of tax losses	8,060	-
	<u> </u>	<u> </u>
Current tax charge for period	-	3,454
	<u> </u>	<u> </u>

HARTY AND LAWLOR COMPANY LIMITED

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

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5. Employees

Number of employees

The average number of persons employed by the company (including the directors) during the year, analysed by category, was as follows:

	2025	2024
	Number	Number
Operations	<u>2</u>	<u>2</u>

Employment costs

The aggregate payroll costs of these persons were as follows:

	2025	2024
	€	€
Wages and salaries	97,490	86,955
Other pension costs	104,000	43,000
	<u>201,490</u>	<u>129,955</u>

5.1. Directors' emoluments

	2025	2024
	€	€
Remuneration and other emoluments	<u>87,002</u>	<u>86,955</u>

6. Fixed assets

	Motor Vehicles	Total
	€	€
Cost		
At 1 May 2024	56,562	56,562
Additions	-	-
Disposals	<u>-</u>	<u>-</u>
At 30 April 2025	<u>56,562</u>	<u>56,562</u>
Depreciation		
At 1 May 2024	37,427	37,427
Charge for year	6,378	6,378
At 30 April 2025	<u>43,805</u>	<u>43,805</u>
Net book values		
At 30 April 2025	<u>12,757</u>	<u>12,757</u>
At 30 April 2024	<u>19,135</u>	<u>19,135</u>

HARTY AND LAWLOR COMPANY LIMITED

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

..... continued

7. Debtors	2025	2024
	€	€
Trade debtors	4,364	23,482
Vat refundable	2,794	417
	<u>7,158</u>	<u>23,899</u>
The fair value of trade and other receivables approximate to their carrying values.		
8. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	8,325	19,567
Corporation tax	-	3,454
Payroll taxes	1,902	1,794
	<u>10,227</u>	<u>24,815</u>
9. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
2 Ordinary shares of €1.00 each	<u>2</u>	<u>2</u>
10. Profit & Loss account	Profit and loss account	Total
	€	€
At 1 May 2024	197,591	197,591
(Loss)/retained profit for the year	<u>(64,477)</u>	<u>(64,477)</u>
At 30 April 2025	<u>133,114</u>	<u>133,114</u>
11. Related party transactions		
There were no related party transaction for the years ended 30 April 2025 or 2024.		

HARTY AND LAWLOR COMPANY LIMITED

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

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12. Post Balance Sheet events

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

13. Approval of financial statements

The financial statements were approved by the Board on 2 September 2025