

Company registration number: 437995

Envirohaul Ltd.
Small Companies Regime
Unaudited abridged financial statements
for the financial year ended 31 May 2025

***Audit Exempt
Company**

* Envirohaul Ltd. is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

Envirohaul Ltd.

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Directors 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 Directors Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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. 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.

Directors' Declaration on Unaudited Financial Statements

In relation to the statutory financial statements:

- The directors approve these statutory 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 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 Ifac, 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 31 May 2025.

On behalf of the board:

Mr. Thomas O' Brien
Director

Ms. Paula Scully
Director

Date: 17 February 2026

Envirohaul Ltd.

**Accountants' Report to the board of directors
on the Unaudited financial statements of Envirohaul Ltd.**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related noted notes of Envirohaul Ltd. for the financial year ended 31 May 2025.

Respective responsibilities of directors and accountants

As described on page 1 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Envirohaul Ltd. from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the directors.

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.

ifac

Old Knockmay Road
Portlaoise
Laois

17 February 2026

Envirohaul Ltd.

**Balance sheet
As at 31 May 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	5	206,809		226,866	
			206,809		226,866
Current assets					
Debtors	6	166,939		151,151	
Cash at bank and in hand		62,002		12,561	
		228,941		163,712	
Creditors: amounts falling due within one year	7	(200,731)		(172,128)	
Net current assets/(liabilities)			28,210		(8,416)
Total assets less current liabilities			235,019		218,450
Creditors: amounts falling due after more than one year	8		(31,530)		(45,894)
Net assets			203,489		172,556
Capital and reserves					
Called up share capital presented as equity			2		2
Profit and loss account			203,487		172,554
Shareholders funds			203,489		172,556

These 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'.

Envirohaul Ltd.

**Balance sheet (continued)
As at 31 May 2025**

We, as directors of Envirohaul Ltd. state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 17 February 2026 and signed on behalf of the board by:

Mr Thomas O' Brien
Director

Ms. Paula Scully
Director

Envirohaul Ltd.

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

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared in compliance with FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK & Republic of Ireland".

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.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is not calculated as it is not considered material.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost include all costs that are directly attributable to bringing the asset into working condition for its intended use.

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	- 12.5%	straight line
Fixtures and fittings	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

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

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (there is no policy of revaluing fixed assets).

Envirohaul Ltd.

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

Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period the financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2024: 3).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	107,076	93,009
Social insurance costs	10,605	10,210
	<u>117,681</u>	<u>103,219</u>

3. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	<u>10,182</u>	<u>-</u>

Envirohaul Ltd.

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

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	172,554	164,457
Profit for the financial year	30,933	8,097
At the end of the financial year	<u>203,487</u>	<u>172,554</u>

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 June 2024	540,057	16,019	25,189	581,265
Additions	81,067	-	-	81,067
Disposals	(30,000)	-	(18,089)	(48,089)
At 31 May 2025	<u>591,124</u>	<u>16,019</u>	<u>7,100</u>	<u>614,243</u>
Depreciation				
At 1 June 2024	331,611	8,905	13,884	354,400
Charge for the financial year	58,492	1,326	-	59,818
Disposals	-	-	(6,784)	(6,784)
At 31 May 2025	<u>390,103</u>	<u>10,231</u>	<u>7,100</u>	<u>407,434</u>
Carrying amount				
At 31 May 2025	<u>201,021</u>	<u>5,788</u>	<u>-</u>	<u>206,809</u>
At 31 May 2024	<u>208,446</u>	<u>7,114</u>	<u>11,305</u>	<u>226,865</u>

6. Debtors

	2025	2024
	€	€
Trade debtors	107,430	102,548
Other debtors	59,509	48,603
	<u>166,939</u>	<u>151,151</u>

Envirohaul Ltd.

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

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	12,914	-
Trade creditors	89,910	69,439
Other creditors	-	783
Other creditors including tax and social insurance	93,907	97,906
Accruals	4,000	4,000
	200,731	172,128

8. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	12,033	-
Other creditors including tax and social insurance	19,497	45,894
	31,530	45,894

9. Directors transactions

Owed to Director

Name of director or other person

Mr. Thomas O' Brien

	2025	2024
	€	€
At the start of the financial year	-	1,619
Advances made during the financial year	39,703	34,660
Amounts repaid during the financial year	(39,755)	(36,279)
At the end of the financial year	(52)	-

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 17 February 2026.