

Anthony Hayes Engineering Services Limited
Abridged Financial Statements
for the year ended 31 August 2025

ANTHONY HAYES ENGINEERING SERVICES LIMITED

PERIOD ENDED 31 AUGUST 2025

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ANTHONY HAYES ENGINEERING SERVICES LIMITED

DIRECTORS AND OTHER INFORMATION

Directors	Anthony Hayes. Barbara Hayes.
Secretary	Anthony Hayes.
Registered Office	Shanavoher, Bweeng, Mallow, Co. Cork.
Bankers	Revolut Bank UAB, Konstitucijos ave. 21B, LT-08130 Vilnius, Republic of Lithuania.
Company Number	443787

ANTHONY HAYES ENGINEERING SERVICES LIMITED

EXTRACT FROM THE DIRECTORS' REPORT IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT 2014

Directors' and secretary and their interests in the shares of the company

The directors and secretary who served during the year and their interest in the company are as stated below:

	Ordinary shares	
	31/08/2025	31/08/2024
Anthony Hayes	51	51
Barbara Hayes	49	49
Company secretary		
Anthony Hayes	51	51

The original report was approved by the board on 27 February 2026 and signed on its behalf by Anthony Hayes and Barbara Hayes.

ANTHONY HAYES ENGINEERING SERVICES LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES FOR THE SHAREHOLDERS' FINANCIAL STATEMENTS

These Abridged financial statements have been extracted, pursuant to Section 353 of the Companies Act 2014, from 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 Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered 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 that 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 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 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.

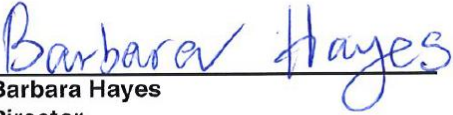
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and 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

The directors confirm that they have made available all of the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.



Anthony Hayes
Director



Barbara Hayes
Director

27 February 2026

ANTHONY HAYES ENGINEERING SERVICES LIMITED
ABRIDGED BALANCE SHEET AS AT 31 AUGUST 2025

	<u>Note</u>	<u>31 August 2025</u>	<u>31 August 2024</u>
		€	€
ASSETS EMPLOYED			
<u>Fixed Assets</u>		16,492	20,610
<u>Current Assets</u>			
Debtors & Prepayments		-	-
Bank & Cash		<u>17,140</u>	<u>8,871</u>
		<u>17,140</u>	<u>8,871</u>
<u>Current Liabilities</u>			
Creditors (Amounts falling due within one year)	3	<u>39,303</u>	<u>45,820</u>
		<u>39,303</u>	<u>45,820</u>
Net Current Assets		<u>(22,163)</u>	<u>(36,949)</u>
Total Assets Less Current Liabilities		€ <u>(5,671)</u>	€ <u>(16,339)</u>
Creditors (Amounts falling due after more than one year)	4	-	-
Net Assets		<u><u>(5,671)</u></u>	<u><u>(16,339)</u></u>
FINANCED BY:			
<u>Share Capital & Reserves</u>			
Ordinary Share Capital	5	100	100
Profit & Loss Account		<u>(5,771)</u>	<u>(16,439)</u>
Shareholders Funds		€ <u><u>(5,671)</u></u>	€ <u><u>(16,339)</u></u>

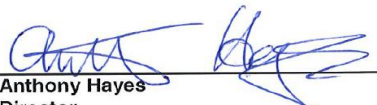
The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with Section 353.

The directors of Anthony Hayes Engineering Services 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 on the exemption on the grounds that the conditions specified in s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) they 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abridged accounts were approved by the Board on 27 February 2026 and signed on its behalf by



 Anthony Hayes
 Director



 Barbara Hayes
 Director

The notes on pages 6 to 8 form an integral part of these financial statements.

ANTHONY HAYES ENGINEERING SERVICES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. Statement of 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.

1.1. Basis of preparation

The undudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover policy

Turnover represents net sales to customers and excludes VAT and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

1.3. Tangible assets and depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation. Cost represents those costs that are directly attributable to bringing the asset in working condition for its intended use should be included in its measurement and comprise its purchase price (after deducting any trade discounts and rebates) and any costs directly attributable to bringing it into working condition for its intended use.

Depreciation

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Equipment	- 12.5%	Straight Line
Motor Vehicles	- 12.5%	Straight Line

1.4. Investments

Current asset investments are stated at the lower of cost and net realisable value.

ANTHONY HAYES ENGINEERING SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

.....continued

1.5. Taxation and deferred taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over in replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.6. Pension

A company pension scheme is not in operation.

ANTHONY HAYES ENGINEERING SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2. Employees

The average number of employees (excluding directors) during the year was 0 (2024: 0). The company employed one part-time member of staff for a period of two months during the financial year.

2.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	94,678	111,029

3. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors		
Directors' account	-	-
Accruals	1,650	1,650
Bank Loan	-	1,316
Taxation creditors		
Corporation tax	(119)	(119)
PAYE/PRSI	11,751	17,848
VAT	26,022	25,125
	39,304	45,820

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

	2025	2024
	€	€
Bank Loan	0	0

5. Share Capital

	2025	2024
	Number of Shares	
Authorised Shares of €1.00 each	1,000,000	1,000,000
Issued and Fully Paid Shares of €1.00 each		
	2025	2024
	Number of Shares	
Anthony Hayes	51	51
Barbara Hayes	49	49
	100	100

6. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 27 February 2026.