

HFCOO LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR FROM
01 JANUARY 2025
TO 31 DECEMBER 2025

Registration Number: 736422

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COMPANY INFORMATION

DIRECTORS OF THE COMPANY

Brian Byrne
Margaret Byrne

COMPANY NUMBER

736422

**REGISTERED OFFICE
OF THE COMPANY**

35 Willow Park Grove
Glasnevin, Dublin 11
D11 AD77, Ireland

**PRINCIPAL OFFICE
OF THE COMPANY**

35 Willow Park Grove
Glasnevin, Dublin 11
D11 AD77, Ireland

SECRETARY TO THE COMPANY

Margaret Byrne

ACCOUNTANTS

Murray & Co.
Chartered Accountants
38 Willow Park Avenue
Glasnevin, Dublin 11
D11 WV50, Ireland

BANK

Revolut Bank
2 Dublin Landings
North Dock, D01 V4A3
Dublin 1, Ireland

STATEMENT OF FINANCIAL POSITION
for the year ended 31 December 2025

	2025	2024
	€	€
Fixed Assets	2,052	-
Current Assets	24,807	18,432
Creditors: Amounts falling due within one year	- 10,844	- 12,083
Net Current Assets	13,963	6,349
Total Assets less Current Liabilities	16,015	6,349
Accruals and deferred income	- 1,000	- 1,000
Net Assets	15,015	5,349
Capital and Reserves	15,015	5,349

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime':

We as Directors of HFCOO 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 359 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) 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 period and of its profit or loss for such a financial period 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.

Approved by the Directors and authorised for issue on 25 February 2026 and signed on its behalf by:



Brian Byrne
Director



Margaret Byrne
Director

The accompanying notes on pages 4 to 5 form an integral part of these financial statements

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 31 December 2025**

1. General Information

HFCOO Limited (the "Company") is a company limited by shares incorporated in Ireland with company number 736422. The registered office of the Company is 35 Willow Park Grove, Glasnevin, Dublin 11, D11 AD77, Ireland. The nature of the Company's operations and its principal activities is the provision of consultancy services to clients. The financial statements have been presented in Euro (€) which is also the functional currency of the Company.

2. 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.

2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

2.2. Turnover

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

2.3. 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.

2.4. 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.

2.5. Taxation

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

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 31 December 2025****2.6. Foreign Currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Transactions, during the period, which are denominated in foreign currencies, are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

2.7. Share Capital of the Company

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

2.8. 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:

Fixtures, fittings and equipment - 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.

2.9. Exceptional Item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement

	2025	2024
	€	€
Profit brought forward	5,249	18,085
(Loss)/profit for the financial year	9,666 -	12,836
Profit carried forward	14,915	5,249

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 31 December 2025**

4. Subsequent Events

No matters or circumstances of importance have arisen since the end of the financial period which have significantly affected or may significantly affect the operations of the Company, the results of those operations or the affairs of the Company.

5. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 25 February 2026.