

**Company registration number: 451528**

**Curry Hanly Tyre Services Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 April 2025**

# Curry Hanly Tyre Services Limited

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## Curry Hanly Tyre Services Limited

### Directors and other information

<b>Directors</b>	Robert Nelligan Marie Nelligan
<b>Secretary</b>	Marie Nelligan
<b>Company number</b>	451528
<b>Registered office</b>	Link Road Tipperary Town Co. Tipperary
<b>Business address</b>	Link Road Tipperary Town Tipperary
<b>Bankers</b>	Bank of Ireland Main Street Tipperary Town Co. Tipperary

## **Curry Hanly Tyre Services Limited**

### **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. 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.

## Curry Hanly Tyre Services Limited

### Balance sheet As at 30 April 2025

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Cash at bank and in hand		2		2	
		2		2	
<b>Net current assets</b>			2		2
<b>Total assets less current liabilities</b>			2		2
<b>Net assets</b>			2		2
<b>Capital and reserves</b>					
Called up share capital presented as equity	8		2		2
<b>Shareholders funds</b>			2		2

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Curry Hanly Tyre Services Limited 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.

**The notes on pages 5 to 10 form part of these abridged financial statements.**

**Curry Hanly Tyre Services Limited**

**Balance sheet (continued)  
As at 30 April 2025**

These abridged financial statements were approved by the board of directors on 15 January 2026 and signed on behalf of the board by:

Robert Nelligan  
Director

Marie Nelligan  
Director

**The notes on pages 5 to 10 form part of these abridged financial statements.**

## Curry Hanly Tyre Services Limited

### Notes to the abridged financial statements Financial year ended 30 April 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Link Road, Tipperary Town, Co. Tipperary.

#### 2. Statement of compliance

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

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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 initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

## Curry Hanly Tyre Services Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

#### 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	- Written off	-
Motor vehicles	- Written off	-

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.

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

#### 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.

**Curry Hanly Tyre Services Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025**

**4. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was Nil (2024: 7).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Wages and salaries	-	74,909
Social insurance costs	-	4,272
Other retirement benefit costs	-	132,425
Other compensation - compensation for loss of office	-	43,270
	-	254,876
	-	254,876

**5. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Emoluments in respect of qualifying services	-	16,591
Pension contributions to defined contribution plans in respect of qualifying services	-	132,425
Compensation for loss of office	-	43,270
	-	192,286
	-	192,286

**6. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	-	227,887
Profit for the financial year	-	97,111
Dividends paid	-	(324,998)
	-	-
<b>At the end of the financial year</b>	-	-

**Curry Hanly Tyre Services Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025**

**7. Tangible assets**

	Plant and machinery	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
<b>At 1 May 2024 and 30 April 2025</b>	20,243	6,800	27,043
<b>Depreciation</b>			
<b>At 1 May 2024 and 30 April 2025</b>	20,243	6,800	27,043
<b>Carrying amount</b>			
<b>At 30 April 2025</b>	-	-	-
At 30 April 2024	-	-	-

**8. Share capital**

**Authorised share capital**

	2025		2024	
	Number	€	Number	€
Ordinary shares of € 1.00 each	1,000,000	1,000,000	1,000,000	1,000,000

**Issued, called up and fully paid**

	2025		2024	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
Ordinary shares of € 1.00 each	2	2	2	2

## Curry Hanly Tyre Services Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

#### 9. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	-	(1,324)
Amounts repaid during the financial year	-	1,324
At the end of the financial year	-	-

Disclosure for each director or other person is as follows:

##### James P Hanly

	2025	2024
	€	€
At the start of the financial year	-	(662)
Amounts repaid during the financial year	-	662
At the end of the financial year	-	-

##### Patricia Hanly

	2025	2024
	€	€
At the start of the financial year	-	(662)
Amounts repaid during the financial year	-	662
At the end of the financial year	-	-

Loans from directors are interest free and repayable on demand. In accordance with FRS 102 the fair value of the amount repayable on demand is not less than its face value and the value of the loans are carried at the undiscounted consideration expected to be repaid.

#### 10. Related party transactions

For a time during the year ended 30 April 2024, the business depot at Link Road, Tipperary Town, Co. Tipperary from which the company operates, was owned by the directors. During this period, no rent was demanded.

#### 11. Controlling party

The company is a wholly owned subsidiary of Hedgebrook Limited, a company incorporated in Ireland with a registered office address at Kilconlea Lower, Abbeyfeale, Co. Limerick. Hedgebrook Limited acquired their interest on 28 February 2024.

**Curry Hanly Tyre Services Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025**

**12. Dividend in species**

Dividend in species with a fair value of €324,998 was paid to the holding company during period ended 30 April 2024.

**13. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 15 January 2026.