

ENTERPRISE LOGISTICS LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

ENTERPRISE LOGISTICS LIMITED

CONTENTS

	Page
Directors and Other Information	3
Unaudited Abridged Balance Sheet	4
Notes to the Unaudited Abridged Financial Statements	5 - 6

ENTERPRISE LOGISTICS LIMITED

DIRECTORS AND OTHER INFORMATION

Directors	Philip McGrane Cara McGrane
Company Secretary	Philip McGrane
Company Number	355328
Registered Office	9 The Lawn Sevitt Hall Bettystown Drogheda Co Louth Ireland
Accountants	Owen Sweetman & Company Chartered Accountants 67 Dublin Street Balbriggan Co Dublin Ireland
Bankers	Allied Irish Banks p.l.c. Balbriggan Business Campus Harry Reynolds Road Balbriggan Co Dublin Ireland

ENTERPRISE LOGISTICS LIMITED
UNAUDITED ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025

	2025 €	2024 €
Fixed Assets	1,089	1,963
Current assets	195,613	169,072
Creditors: amounts falling due within one year	(7,349)	(3,780)
Net Current Assets	<u>188,264</u>	<u>165,292</u>
Total Assets less Current Liabilities	189,353	167,255
Accruals and deferred income	(5,400)	(5,468)
Net Assets	<u><u>183,953</u></u>	<u><u>161,787</u></u>
Capital and Reserves	<u><u>183,953</u></u>	<u><u>161,787</u></u>

The unaudited 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 Enterprise Logistics 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 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 unaudited 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 the Companies Act 2014 relating to unaudited financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the unaudited abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 31 December 2025 and signed on its behalf by:

Philip McGrane
Director

Cara McGrane
Director

ENTERPRISE LOGISTICS LIMITED

NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

The unaudited financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual unaudited financial statements of Enterprise Logistics Limited for the financial year ended 31 March 2025.

Enterprise Logistics Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 355328). The registered office is 9 The Lawn, Sevvitt Hall, Bettystown, Co Meath, which is also the principal place of business of the company.

Currency

The unaudited financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. SUMMARY OF 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 unaudited financial statements.

Basis of preparation

The unaudited 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 year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

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

Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of timing costs applied to individual service assignments.

Deposits received from customers in advance of completion of services at the end of the financial year are not recognised as income and are included in creditors.

Tangible fixed assets and depreciation

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fixtures, fittings and equipment	-	15% Straight line
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The residual value and useful lives of tangible fixed assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Investments

Investments are stated at the lower of cost and net realisable value.

ENTERPRISE LOGISTICS LIMITED

NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Taxation

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

Financial Instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for services provided to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting year, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Unaudited Profit and Loss Account in that financial year.

3. APPROPRIATION OF UNAUDITED PROFIT AND LOSS ACCOUNT	2025	2024
	€	€
Profit brought forward at the beginning of the financial year	161,687	154,217
Profit for the financial year	22,166	7,470
Profit carried forward at the end of the financial year	183,853	161,687

4. POST-BALANCE SHEET EVENTS

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

5. APPROVAL OF UNAUDITED FINANCIAL STATEMENTS

The unaudited financial statements were approved and authorised for issue by the board of directors on 31 December 2025.