

Registration number 436808

BATCH TRANSPORT LIMITED

Abridged accounts

for the financial year ended 30 April 2025

BATCH TRANSPORT LIMITED

Directors and other information

Directors	GERARD O' CALLAGHAN ROSARIE O' CALLAGHAN
Secretary	GERARD O' CALLAGHAN
Company number	436808
Registered office	BATCHELORS WALK MALLOW CO. CORK
Accountants	KIERAN MURPHY CHARTERED ACCOUNTANT UNIT 1A MARKET SQUARE O' BRIEN STREET MALLOW CO. CORK
Business address	BATCHELORS WALK MALLOW CO. CORK
Bankers	BANK OF IRELAND BANK PLACE MALLOW CO. CORK

BATCH TRANSPORT LIMITED

**Directors' report
for the financial year ended 30 April 2025**

**Extract from Directors Report in accordance with section 329 of the Companies Act 2014
Directors and their interests in Shares of the Company**

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

	Ordinary shares	
	30/04/25	01/05/24
GERARD O' CALLAGHAN	50	50
ROSARIE O' CALLAGHAN	50	50

BATCH TRANSPORT LIMITED

**Accountants' report on the unaudited financial statements to the directors of
BATCH TRANSPORT LIMITED**

We have compiled the financial statements for the financial year ended 30 April 2025 set out on pages 6 to 17.

Respective responsibilities of directors and accountants


As described on page 4 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Acts 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapter 15 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of BATCH TRANSPORT LIMITED from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit" - M14 - from the accounting records, information and explanations supplied to us by the company.

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.


KIERAN MURPHY
CHARTERED ACCOUNTANT
UNIT 1A MARKET SQUARE
O' BRIEN STREET
MALLOW
CO. CORK

Date: 20 February 2026

BATCH TRANSPORT LIMITED

**Abridged balance sheet
as at 30 April 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	13		44,697		55,549
Current assets					
Debtors		12,204		11,427	
Cash at bank and in hand		2,149		467	
		<u>14,353</u>		<u>11,894</u>	
Creditors: amounts falling due within one year	12	<u>(26,018)</u>		<u>(49,079)</u>	
Net current liabilities			<u>(11,665)</u>		<u>(37,185)</u>
Total assets less current liabilities			33,032		18,364
Creditors: amounts falling due after more than one year			<u>(3,003)</u>		<u>(8,497)</u>
Net assets			<u>30,029</u>		<u>9,867</u>
Capital and reserves					
Called up share capital presented as equity	5		100		100
Revaluation reserve	6		34,043		34,043
Profit and loss account	6		<u>(4,114)</u>		<u>(24,276)</u>
Shareholders' funds	7		<u>30,029</u>		<u>9,867</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act, 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company and the abridged Financial Statements have been properly prepared.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and 334(2) of the Companies Act 2014. As set out on page 2 the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view of the state of affairs of the company at the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Acts 2014 and all Regulations to be construed as one with those Acts.

On behalf of the board

GERARD O' CALLAGHAN
Director

ROSARIE O' CALLAGHAN
Director
20 February 2026

The notes on pages 4 to 10 form an integral part of these financial statements.
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BATCH TRANSPORT LIMITED

Notes to the abridged financial statements for the financial year ended 30 April 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 financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is 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 Chartered Accountants in Ireland.

1.2. General Information

The legal form of the company is that of limited company. The country of incorporation is Ireland. The address of the registered office and the business address is Batchelors Walk, Mallow, Co. Cork.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Currency

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

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

BATCH TRANSPORT LIMITED

Notes to the abridged financial statements for the financial year ended 30 April 2025

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1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% on net book value
Motor vehicles	-	20% on net book value

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events are changes in circumstances indicate the carrying values may not be recoverable.

Revaluation

All tangible fixed assets are initially recorded at historic cost. Freehold land and buildings are re-valued on the basis of existing use value, adjusted for the addition of notional directly attributable costs where material. The revaluation surplus/(deficit) is taken to/(from) the revaluation reserve.

Revaluation gains are recognised in the profit and loss account, after adjustment for subsequent depreciation, to the extent that they reverse revaluation losses on the same assets that were previously recognised in the profit and loss account. All other revaluation gains are recognised in the statement of total recognised gains and losses.

Revaluation losses caused by a clear consumption of economic benefits are recognised in the profit and loss account. Other revaluation losses are recognised in the statement of total recognised gains and losses until the carrying amount reaches its depreciated historical cost. Beyond this the loss is recognised in the profit and loss account, except where the recoverable amount of the asset is greater than its re-valued amount. Then the loss is recognised in the statement of total recognised gains and losses to the extent that the recoverable amount is greater than its re-valued amount.

1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.6. Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

The accounting policy adopted for government grants received is using the accruals model.

BATCH TRANSPORT LIMITED

**Notes to the abridged financial statements
for the financial year ended 30 April 2025**

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2. Employees

There were no employees during the year apart from the directors.

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

Management

	2025	2024
	2	2
	2	2

Employment costs

Directors Wages

	2025	2024
	€	€
	34,021	39,756
	34,021	39,756

3. Directors and their interests

As shown in the directors report.

4. Transactions with directors

The following directors provided interest free loans to the company during the year. The movements on these directors current accounts are as follows:

	Amount owing		Maximum in year
	2025	2024	
	€	€	€
GERARD O' CALLAGHAN	7,368	7,351	7,368
	7,368	7,351	7,368

BATCH TRANSPORT LIMITED

**Notes to the abridged financial statements
for the financial year ended 30 April 2025**

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5. Called up share capital presented as equity

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
Presented as follows:		
Called up share capital presented as equity	100	100
	<u>100</u>	<u>100</u>

6. Profit & Loss Account

	30 April 2025	30 April 2024
	€	€
At the beginning of financial year		
Profit/(Loss) for the financial year	(24,276)	(15,998)
At end of financial year	20,162	(8,278)
	<u>(4,114)</u>	<u>(24,276)</u>

7. Reconciliation of movements in shareholders' funds

	Share Capital	Revaluation Reserves	Revenue Reserves	Total 2025
	€	€	€	€
At beginning of financial year	100	34,043	(24,276)	9,867
Profits/(Losses) for the financial year	-	-	20,162	20,162
At end of financial year	<u>100</u>	<u>34,043</u>	<u>(4,114)</u>	<u>30,029</u>

In respect of prior year

	Share Capital	Revaluation Reserves	Revenue Reserves	Total
	€	€	€	€
At beginning of financial year	100	34,043	15,998	18,145
Profits/(Losses) for the financial year	-	-	(8,278)	(8,278)
At end of financial year	<u>100</u>	<u>34,043</u>	<u>(24,276)</u>	<u>9,867</u>

BATCH TRANSPORT LIMITED

**Notes to the abridged financial statements
for the financial year ended 30 April 2025**

..... continued

8. Related party transactions

Ultimate Controlling Party

Gerald & Rosarie O' Callaghan are considered to be the company's ultimate controlling parties as they hold 50% each (prior year: 50% each) of the ordinary share capital of the company.

Key management Personal compensation

The directors remuneration disclosed in note 2 represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors remuneration and transactions notes 3 and 4.

9. Post balance sheet events

There are no material post balance sheet events.

10. Accounting Periods

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

11. Approval of financial statements

The financial statements were approved by the Board on 20 February 2026 and signed on its behalf by

GERARD O' CALLAGHAN
Director

ROSARIE O' CALLAGHAN
Director