

**Company registration number: 674180**

**Knapton Livestock Haulage Ltd**  
**Unaudited abridged financial statements**  
**for the financial year ended 17 January 2026**

# Knapton Livestock Haulage Ltd

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## **Knapton Livestock Haulage Ltd**

### **Directors and other information**

<b>Directors</b>	Mr Thomas Henry O'Dea Mr Thomas James O'Dea
<b>Secretary</b>	Mrs Bernadette O'Dea
<b>Company number</b>	674180
<b>Registered office</b>	Knapton Livestock Haulage Ltd Knapton Abbeyleix Co. Laois
<b>Business address</b>	Knapton Abbeyleix Co. Laois
<b>Accountants</b>	D.J. Dunne & Co 1 Coote Street Portlaoise Co. Laois
<b>Bankers</b>	Allied Irish Bank Lyster Square Portlaoise Co. Laois

## Knapton Livestock Haulage Ltd

### Balance sheet As at 17 January 2026

	2026 €	2025 €
Fixed assets	35,089	40,937
Current assets	18,601	32,411
Creditors: amounts falling due within one year	(65,165)	(99,579)
<b>Net current liabilities</b>	<b>(46,564)</b>	<b>(67,168)</b>
<b>Total assets less current liabilities</b>	<b>(11,475)</b>	<b>(26,231)</b>
Creditors: amounts falling due after more than one year	(25,516)	-
Accruals and deferred income	(5,620)	(6,420)
<b>Net liabilities</b>	<b>(42,611)</b>	<b>(32,651)</b>
<b>Capital and reserves</b>	<b>(42,611)</b>	<b>(32,651)</b>

We, as directors of Knapton Livestock Haulage Ltd 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

In preparing these abridged statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**Knapton Livestock Haulage Ltd**

**Balance sheet (continued)  
As at 17 January 2026**

These abridged financial statements were approved by the board of directors on 12 March 2026 and signed on behalf of the board by:

**Mr Thomas Henry O'Dea**  
Director

## **Knapton Livestock Haulage Ltd**

### **Notes to the abridged financial statements Financial year ended 17 January 2026**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Knapton Livestock Haulage Ltd, Knapton, Abbeyleix, Co. Laois.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

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.

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### **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	- 12.5%	straight line
Jeep	- 12.5%	reducing balance
Lorries and Trailers	- 10%	straight line

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.

**Knapton Livestock Haulage Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 17 January 2026**

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

	<b>2026</b>	2025
	<b>€</b>	€
At the start of the financial year	(32,551)	(34,460)
(Loss)/profit for the financial year	(9,960)	1,909
<b>At the end of the financial year</b>	<u>(42,511)</u>	<u>(32,551)</u>