

BURKES BROS (TRANSPORT) LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BURKES BROS (TRANSPORT) LIMITED

COMPANY INFORMATION

Directors	Stephen Burke Edel Tighe
Company secretary	Stephen Burke
Registered number	118624
Registered office	Erin House Airglorney Business Park Ballygaddy Road Tuam Co. Galway
Accountants	RBK Business Advisers Chartered Accountants RBK House Irishtown Athlone Co. Westmeath
Bankers	Bank of Ireland Tuam Co. Galway

BURKES BROS (TRANSPORT) LIMITED

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BURKES BROS (TRANSPORT) LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF BURKES BROS (TRANSPORT) LIMITED
FOR THE YEAR ENDED 31 MARCH 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Burkes Bros (Transport) Limited for the year ended 31 March 2025 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Burkes Bros (Transport) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Burkes Bros (Transport) Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Burkes Bros (Transport) Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Burkes Bros (Transport) Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2025 your duty to ensure that Burkes Bros (Transport) Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Burkes Bros (Transport) Limited. You consider that Burkes Bros (Transport) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Burkes Bros (Transport) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



RBK Business Advisers

Chartered Accountants

RBK House
Irishtown
Athlone
Co. Westmeath
23 December 2025

BURKES BROS (TRANSPORT) LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	405,369	255,588
		<u>405,369</u>	<u>255,588</u>
Current assets			
Debtors: amounts falling due within one year	6	89,875	69,119
Current asset investments	7	127,014	90,970
Cash at bank and in hand	8	415,946	575,317
		<u>632,835</u>	<u>735,406</u>
Creditors: amounts falling due within one year	9	(65,852)	(126,354)
Net current assets		566,983	609,052
Total assets less current liabilities		972,352	864,640
Creditors: amounts falling due after more than one year	10	(69,310)	(81,317)
Net assets		903,042	783,323
Capital and reserves			
Called up share capital presented as equity		5	5
Profit and loss account		903,037	783,318
Shareholders' funds		903,042	783,323

We, as directors of Burke Bros (Transport) Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

BURKES BROS (TRANSPORT) LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025**

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state 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 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 financial statements were approved and authorised for issue by the board:

Stephen Burke
Director

Edel Tighe
Director

Date: 23 December 2025

Date: 23 December 2025

The notes on pages 5 to 11 form part of these financial statements.

BURKES BROS (TRANSPORT) LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 April 2024	-	783,317	783,317
Comprehensive income for the year			
Profit for the year	-	119,720	119,720
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	119,720	119,720
Contributions by and distributions to owners			
Shares issued during the year	5	-	5
	<hr/>	<hr/>	<hr/>
Total transactions with owners	5	-	5
	<hr/>	<hr/>	<hr/>
At 31 March 2025	5	903,037	903,042
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 11 form part of these financial statements.

BURKES BROS (TRANSPORT) LIMITED

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

1. General information

Burke Bros (Transport) Ltd is a company limited by shares incorporated in Ireland. The principal activity of the Company includes testing and calibrating of motor vehicles.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

BURKES BROS (TRANSPORT) LIMITED

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

2. Accounting policies (continued)

2.3 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.4 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

2.5 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.6 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.7 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

BURKES BROS (TRANSPORT) LIMITED

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

2. Accounting policies (continued)

2.8 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Freehold property	-
Plant and machinery	- 12.5% Reducing balance
Motor vehicles	- 20% Reducing balance
Fixtures and fittings	- 12.5% Reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.9 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.10 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.12 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

BURKES BROS (TRANSPORT) LIMITED

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

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Employees	9	<i>9</i>

4. Directors' remuneration

	2025	<i>2024</i>
	€	<i>€</i>
Directors' emoluments	71,600	<i>59,920</i>
Company contributions to defined contribution pension schemes	20,408	<i>17,410</i>
	92,008	<i>77,330</i>

BURKES BROS (TRANSPORT) LIMITED

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

5. Tangible fixed assets

	Garage Improvements €	Plant and machinery €	Motor vehicles €	Fixtures and fittings €	Total €
Cost or valuation					
At 1 April 2024	35,757	235,904	83,206	532,329	887,196
Additions	117,082	5,081	69,551	9,730	201,444
Disposals	-	-	(16,000)	-	(16,000)
At 31 March 2025	<u>152,839</u>	<u>240,985</u>	<u>136,757</u>	<u>542,059</u>	<u>1,072,640</u>
Depreciation					
At 1 April 2024	-	186,364	40,437	404,807	631,608
Charge for the year on owned assets	-	6,828	21,157	17,144	45,129
Disposals	-	-	(9,466)	-	(9,466)
At 31 March 2025	<u>-</u>	<u>193,192</u>	<u>52,128</u>	<u>421,951</u>	<u>667,271</u>
Net book value					
At 31 March 2025	<u><u>152,839</u></u>	<u><u>47,793</u></u>	<u><u>84,629</u></u>	<u><u>120,108</u></u>	<u><u>405,369</u></u>

BURKES BROS (TRANSPORT) LIMITED

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

5. Tangible fixed assets (continued)

6. Debtors

	2025	2024
	€	€
Trade debtors	77,208	62,065
Other debtors	7,768	3,727
Prepayments	4,899	3,327
	<u>89,875</u>	<u>69,119</u>
	<u><u>89,875</u></u>	<u><u>69,119</u></u>

7. Current asset investments

	2025	2024
	€	€
Other current asset investments	127,014	90,970
	<u>127,014</u>	<u>90,970</u>
	<u><u>127,014</u></u>	<u><u>90,970</u></u>

8. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	415,946	575,317
	<u>415,946</u>	<u>575,317</u>
	<u><u>415,946</u></u>	<u><u>575,317</u></u>

BURKES BROS (TRANSPORT) LIMITED

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

9. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Loans owed to credit institutions	23,550	-
Trade creditors	12,530	17,037
Corporation tax	-	15,119
Taxation and social insurance	9,943	60,219
Obligations under finance lease and hire purchase contracts	9,224	-
Other creditors	10,605	2,756
Accruals	-	31,223
	65,852	126,354

10. Creditors: Amounts falling due after more than one year

	2025	2024
	€	€
Loans owed to credit institutions	34,619	81,317
Net obligations under finance leases and hire purchase contracts	34,691	-
	69,310	81,317

11. Related party transactions

The balance outstanding to Burke Bros (Transport) Ltd by Burke Bros (Coaches) as at the 31st March 2025 is €3,727

12. Approval of financial statements

The board of directors approved these financial statements for issue on 23 December 2025