

**Dundalk Truck & Trailers Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

# Dundalk Truck & Trailers Limited

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# Dundalk Truck & Trailers Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they has made available to Moore and Co., (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 September 2025."

**Signed on behalf of the board**

**Claire Hand**  
Director

**3 February 2026**

# Dundalk Truck & Trailers Limited

## BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>1,313,437</u>	<u>1,157,085</u>
<b>Current Assets</b>			
Stocks	8	6,608	8,678
Debtors	9	1,226,143	616,649
Cash and cash equivalents		<u>207,792</u>	<u>352,365</u>
		<u>1,440,543</u>	<u>977,692</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(666,669)</u>	<u>(451,440)</u>
<b>Net Current Assets</b>		<u>773,874</u>	<u>526,252</u>
<b>Total Assets less Current Liabilities</b>		<b>2,087,311</b>	<b>1,683,337</b>
<b>Creditors:</b>			
amounts falling due after more than one year	11	<u>(267,965)</u>	<u>(303,762)</u>
<b>Net Assets</b>		<u><u>1,819,346</u></u>	<u><u>1,379,575</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		95,003	95,003
Retained earnings		<u>1,724,343</u>	<u>1,284,572</u>
<b>Equity attributable to owners of the company</b>		<u><u>1,819,346</u></u>	<u><u>1,379,575</u></u>

## **Dundalk Truck & Trailers Limited**

### **BALANCE SHEET**

as at 30 September 2025

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

I as Director of Dundalk Truck & Trailers 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) I 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 the Companies Act 2014 relating to 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. 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 abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

**Approved by the board on 3 February 2026 and signed on its behalf by:**

**Claire Hand**  
**Director**

**Dundalk Truck & Trailers Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 September 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 October 2023</b>	95,003	1,101,425	1,196,428
Profit for the financial year	-	183,147	183,147
<b>At 30 September 2024</b>	95,003	1,284,572	1,379,575
Profit for the financial year	-	439,771	439,771
<b>At 30 September 2025</b>	<b>95,003</b>	<b>1,724,343</b>	<b>1,819,346</b>

# Dundalk Truck & Trailers Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

Dundalk Truck & Trailers Limited is a company limited by shares incorporated in Ireland. Newtownbalregan, Dundalk, Co Louth, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

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

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 20% Straight line
Fixtures, fittings and equipment	- Useful Economic Life
Motor vehicles	- 20% Reducing balance
Buildings	- 2% Straight line

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

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

# Dundalk Truck & Trailers Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### 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.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors including expectations of future events that are believed to be reasonable under the circumstances.

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

#### Provision for doubtful debts

The company trades with a large and varied number of customers on credit terms. The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment provision is required. The level of provision required is reviewed on an ongoing basis and has been disclosed in the notes to the financial statements. The total trade debtors is €1,171,134 (30th September 2024: €558,615)

#### Useful Lives of Tangible Fixed Assets

Establishing lives for depreciation purposes of property, plant and equipment. The annual depreciation charge and amortisation charge depends primarily on the estimated lives of each type of asset and in certain

## Dundalk Truck & Trailers Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

circumstances, estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on the depreciation and amortisation charge for the period. Detail of useful lives is included in the accounting policies.

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>216,204</b>	216,318
(Profit) on disposal of tangible assets	<b>(10,400)</b>	-
Government grants received	-	(13,536)
	<u>                    </u>	<u>                    </u>

<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>35,032</b>	35,481
	<u>                    </u>	<u>                    </u>

## 6. Employees

The average monthly number of employees, including director, during the financial year was 23, (2024 - 17).

	<b>2025</b>	2024
	Number	Number
Directors	<b>2</b>	2
Others	<b>21</b>	15
	<u>                    </u>	<u>                    </u>
	<b>23</b>	17
	<u>                    </u>	<u>                    </u>

## 7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Buildings	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 October 2024	2,091,744	68,852	128,804	363,866	2,653,266
Additions	167,707	-	36,000	172,449	376,156
Disposals	(37,762)	-	-	-	(37,762)
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 30 September 2025	2,221,689	68,852	164,804	536,315	2,991,660
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Depreciation</b>					
At 1 October 2024	1,289,148	66,568	109,515	30,950	1,496,181
Charge for the financial year	196,534	1,227	12,513	5,930	216,204
On disposals	(34,162)	-	-	-	(34,162)
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 30 September 2025	1,451,520	67,795	122,028	36,880	1,678,223
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Net book value</b>					
At 30 September 2025	<b>770,169</b>	<b>1,057</b>	<b>42,776</b>	<b>499,435</b>	<b>1,313,437</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 30 September 2024	802,596	2,284	19,289	332,916	1,157,085
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

## Dundalk Truck & Trailers Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 7.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Motor vehicles	<u>717,409</u>	<u>179,352</u>	<u>749,555</u>	<u>187,388</u>

8. Stocks	2025 €	2024 €
Finished goods and goods for resale	<u>6,608</u>	<u>8,678</u>

The replacement cost of stock did not differ significantly from the figures shown.

9. Debtors	2025 €	2024 €
Trade debtors	1,171,134	553,965
Other debtors	11,735	15,084
Director's current account	20,318	24,318
Taxation	5,080	6,080
Prepayments	17,876	17,202
	<u>1,226,143</u>	<u>616,649</u>

10. Creditors Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	12,394	13,439
Net obligations under finance leases and hire purchase contracts	138,625	144,281
Trade creditors	182,366	122,313
Taxation	326,317	165,618
Accruals	6,967	5,789
	<u>666,669</u>	<u>451,440</u>

Bank Holds Personal Guarantee €20,000

## Dundalk Truck & Trailers Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	51,469	58,716
Finance leases and hire purchase contracts	216,496	245,046
	<u>267,965</u>	<u>303,762</u>
<b>Loans</b>		
Repayable in one year or less, or on demand	12,394	13,439
Repayable between one and two years	12,394	13,439
Repayable between two and five years	39,075	45,277
	<u>63,863</u>	<u>72,155</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	142,006	147,048
Repayable between one and five years	213,115	242,279
	<u>355,121</u>	<u>389,327</u>

## 12. Pension costs - defined contribution

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €17,870 (2024 - €78,718).

## 13. Income Statement

	2025	2024
	€	€
At 1 October 2024	1,284,572	1,101,425
Profit for the financial year	439,771	183,147
	<u>1,724,343</u>	<u>1,284,572</u>
At 30 September 2025	<u>1,724,343</u>	<u>1,284,572</u>

## 14. Director's remuneration

	2025	2024
	€	€
Remuneration	82,445	82,269
Pension contributions	13,401	74,249
	<u>95,846</u>	<u>156,518</u>

## 15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 3 February 2026.