

Company Number: 758266

B.R.D. Relief Drivers Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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B.R.D. Relief Drivers Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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 Statement of Financial Position 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 O'Sullivan Lewis Thornton & Co, (Certified Public 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 31 December 2025."

Signed on behalf of the board

Daniel Regan
Director

11 February 2026

B.R.D. Relief Drivers Ltd
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	8,876	5,250
Current Assets			
Debtors	7	1,859	3,518
Cash and cash equivalents		1,942	5,319
		3,801	8,837
Creditors: amounts falling due within one year	8	(2,480)	(4,604)
Net Current Assets		1,321	4,233
Total Assets less Current Liabilities		10,197	9,483
Capital and Reserves			
Called up share capital presented as equity	10	100	100
Retained earnings	11	10,097	9,383
Equity attributable to owners of the company		10,197	9,483

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 B.R.D. Relief Drivers 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 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 11 February 2026 and signed on its behalf by:

Daniel Regan
Director

B.R.D. Relief Drivers Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

B.R.D. Relief Drivers Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 758266. The registered office of the company is Danmar House, Ballyvoskillakeen, Fermoy, Co Cork which is also the principal place of business of the company. The principal activity of the company is transport. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 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.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.50% Straight line
Fixtures, fittings and equipment	-	12.50% Straight line
Motor vehicles	-	12.50% 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.

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.

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.

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 Statement of Financial Position date.

Ordinary share capital

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

B.R.D. Relief Drivers Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Turnover

The whole of the company's turnover is attributable to its market in Ireland and is derived from the principal activity of transport.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	1,375	750
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 3).

	2025	2024
	Number	Number
Directors	-	1
Employees	2	2
	<u> </u>	<u> </u>
	2	3
	<u> </u>	<u> </u>

6. Property, plant and equipment

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	1,000	-	5,000	6,000
Additions	-	5,001	-	5,001
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	1,000	5,001	5,000	11,001
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 January 2025	125	-	625	750
Charge for the financial year	125	625	625	1,375
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	250	625	1,250	2,125
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 December 2025	750	4,376	3,750	8,876
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	875	-	4,375	5,250
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. Debtors	2025	2024
	€	€
Trade debtors	1,859	3,317
Taxation	-	201
	<u> </u>	<u> </u>
	1,859	3,518
	<u> </u>	<u> </u>

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	744	3,068
Director's current account (Note 12)	536	536
Accruals	1,200	1,000
	<u> </u>	<u> </u>
	2,480	4,604
	<u> </u>	<u> </u>

B.R.D. Relief Drivers Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Taxation		2025	2024
		€	€
Debtors:			
PAYE		-	201
Creditors:			
VAT		412	1,728
Corporation tax		102	1,340
PAYE		230	-
		<u>744</u>	<u>3,068</u>

10. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Allotted, called up and fully paid			
Ordinary Shares	100	€1.00 each	100
		<u>100</u>	<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

		Number Held	
Name	Class of Shares	At	
		31/12/25	01/01/25
Daniel Regan	Ordinary Shares	<u>100</u>	<u>100</u>

11. Income Statement		2025	2024
		€	€
At 1 January 2025		9,383	-
Profit for the financial year		714	9,383
At 31 December 2025		<u>10,097</u>	<u>9,383</u>

12. Director's remuneration and transactions		2025	2024
		€	€
Remuneration		<u>15,071</u>	<u>16,414</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Daniel Regan	<u>536</u>	<u>536</u>

13. Events After the End of the Reporting Period

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