

Night Eagle Logistics Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Night Eagle Logistics Limited
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Night Eagle Logistics Limited
DIRECTORS AND OTHER INFORMATION

Directors	Noel Hedderman Elaine Hedderman
Company Secretary	Elaine Hedderman
Company Number	607029
Registered Office	Suite 21 Whitethorns Castletroy Limerick
Business Address	Tankardstown Kilmallock Co Limerick
Accountants	Donal Morrissey & Company Chartered Certified Accountants Suite 21 Whitethorns Castletroy Limerick
Bankers	Bank of Ireland Lord Edward Street Kilmallock Co Limerick
Solicitors	Denis A Linehan & Co Rathgoggin South Charleville Co Cork

Night Eagle Logistics Limited
BALANCE SHEET
as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	159,000	132,000
Investments	7	132,146	47,360
		<u>291,146</u>	<u>179,360</u>
Current Assets			
Debtors	8	23,033	32,002
Cash at bank and in hand		18,730	56,801
		<u>41,763</u>	<u>88,803</u>
Creditors: amounts falling due within one year	9	(46,421)	(59,683)
Net Current (Liabilities)/Assets		<u>(4,658)</u>	<u>29,120</u>
Total Assets less Current Liabilities		<u>286,488</u>	<u>208,480</u>
Creditors:			
amounts falling due after more than one year	10	(18,632)	(33,761)
Net Assets		<u>267,856</u>	<u>174,719</u>
Capital and Reserves			
Called up share capital presented as equity	11	2,000	2,000
Retained earnings		265,856	172,719
Shareholders' Funds		<u>267,856</u>	<u>174,719</u>

We as Directors of Night Eagle Logistics 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) 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 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 micro companies' regime.

Approved by the board on 13 February 2026 and signed on its behalf by:

Noel Hedderman
Director

Elaine Hedderman
Director

Night Eagle Logistics Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. General Information

Night Eagle Logistics Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 607029. The registered office of the company is Suite 21 Whitethorns, Castletroy, Limerick. 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 financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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	-	15% Straight line
Motor vehicles	-	20% 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.

Night Eagle Logistics Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. 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.

Ordinary share capital

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

3. Turnover

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

4. Operating profit

Operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible assets	17,855	12,100
Profit on disposal of intangible fixed assets	(29,000)	(7,000)
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

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

Night Eagle Logistics Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Tangible assets

	Plant and machinery	Motor vehicles	Total
Cost	€	€	€
At 1 July 2024	128,460	60,000	188,460
Additions	125,855	-	125,855
Disposals	(106,810)	-	(106,810)
	<u>147,505</u>	<u>60,000</u>	<u>207,505</u>
Depreciation			
At 1 July 2024	36,460	20,000	56,460
Charge for the financial year	12,855	5,000	17,855
On disposals	(25,810)	-	(25,810)
	<u>23,505</u>	<u>25,000</u>	<u>48,505</u>
Net book value			
At 30 June 2025	<u>124,000</u>	<u>35,000</u>	<u>159,000</u>
At 30 June 2024	<u><u>92,000</u></u>	<u><u>40,000</u></u>	<u><u>132,000</u></u>

7. Investments

	Unlisted investments	Total
Investments at cost	€	€
At 1 July 2024	47,360	47,360
Additions	84,786	84,786
	<u>132,146</u>	<u>132,146</u>
Net book value		
At 30 June 2025	<u>132,146</u>	<u>132,146</u>
At 30 June 2024	<u><u>47,360</u></u>	<u><u>47,360</u></u>

8. Debtors

	2025	2024
	€	€
Trade debtors	<u>23,033</u>	<u>32,002</u>

Night Eagle Logistics Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions		
Bank overdrafts	7,864	6,432
Net obligations under finance leases and hire purchase contracts	6,368	16,969
Trade creditors	2,557	8,964
Taxation	22,687	20,943
Directors' current accounts	2,745	2,175
Accruals	4,200	4,200
	46,421	59,683

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	18,632	28,761
Finance leases and hire purchase contracts	-	5,000
	18,632	33,761

11. Share capital	2025	2024
	€	€
Description	Number of shares	Value of units
Authorised		
Ordinary	100,000	€1.00 each
		100,000
Allotted, called up and fully paid		
Ordinary	2,000	€1.00 each
		2,000

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

Name	Class of Shares	No Held At 30/06/25	01/07/24
Noel Hedderman	Ordinary	1,000	1,000
Elaine Hedderman	Ordinary	1,000	1,000
		2,000	2,000

12. Capital commitments
The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Post-Balance Sheet Events
There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements
The financial statements were approved and authorised for issue by the board of directors on 13 February 2026.