

**Smartlines Transport and Deliveries Limited**

**Smartlines Transport and Deliveries Limited**  
Unaudited Abridged Financial Statements  
For the financial year ended 31 December 2025

# Smartlines Transport and Deliveries Limited

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**Smartlines Transport and Deliveries Limited**

**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Iulian Alexandrianu
<b>Company secretary</b>	Victoria Alexandrianu
<b>Company Number</b>	624868
<b>Legal Form</b>	Private Limited Company Ltd
<b>Place of Registration</b>	Republic of Ireland
<b>Registered Office and Business Address</b>	Carrigabuse, Virginia, Co. Cavan
<b>Bankers</b>	Bank of Ireland John St. Kells, Kells Co. Meath

## Smartlines Transport and Deliveries Limited

### STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

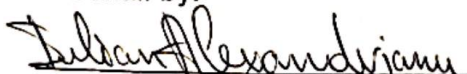
	2025	2024
	€	€
<i>Fixed Assets</i>	<u>864</u>	<u>864</u>
<i>Current Assets</i>	0	0
<i>Creditors: amounts falling due within one year</i>	0	0
<b><i>Net Current Assets</i></b>	<u>864</u>	<u>864</u>
<i>Current Liabilities</i>	33889	33889
<i>Accruals and deferred income</i>	0	0
<b><i>Net Liabilities</i></b>	<b>33889</b>	<b>33889</b>
<b><i>Total Assets less Current Liabilities</i></b>	<b><u>(33025)</u></b>	<b><u>(33025)</u></b>
<b><i>Capital and Reserves</i></b>	<b>200</b>	<b>200</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Smartlines Transport and Deliveries Limited, state that-

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
- 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.
- the company has relied on the exemption contained in section 352 Companies Act 2014 (as a micro company). 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 Directors and authorised for Issue on 29 March 2026 and signed on its behalf by:

 Iulian Alexandrianu

## Smartlines Transport and Deliveries Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS for the financial year ended 31 December 2025

#### 1. GENERAL INFORMATION

Smartlines Transport and Deliveries Limited is a company limited by shares incorporated in the Republic of Ireland, Carribruse, Virginia, Co. Cavan is the registered office, which is also the principal place of business of the company. 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.

##### *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 2800 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.

##### *Turnover*

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

##### *Tangible fixed assets and depreciation*

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Motor vehicles	- 12.5% Straight line
Computer equipment	- 12.5% 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.

##### *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.

## Smartlines Transport and Deliveries Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS for the financial year ended 31 December 2025

#### **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 does not operate a defined contribution pension scheme.

#### **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.

### **Share capital of the company**

#### **Ordinary share capital**

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

#### **Exceptional Item**

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

### **3. APPROPRIATION OF INCOME STATEMENT**

	2025	2024
	€	€
Loss brought forward	33225	33225
Loss/Profit for the financial year	<u>0</u>	<u>0</u>
Loss carried forward	33225	33225

### **4. POST-BALANCE SHEET EVENTS**

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

### **5. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 29 March 2026.