

**CHS International Cargo Handling Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

# CHS International Cargo Handling Limited

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# **CHS International Cargo Handling Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 September 2025

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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.

**Signed on behalf of the board**

**Tracy Sullivan**  
**Director**

**6 November 2025**

# CHS International Cargo Handling Limited

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

for the financial year ended 30 September 2025

	2025 €	2024 €
<b>Profit/(loss) after taxation</b>	<b>103,800</b>	<b>(3,428)</b>
Total recognised gains/losses for the financial year	<u>103,800</u>	<u>(3,428)</u>
<b>Total recognised gains/losses since last annual report</b>	<b>103,800</b>	<b>(3,428)</b>

### Note of historical cost profits and losses

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

# CHS International Cargo Handling Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	-	135,984
<b>Current Assets</b>			
Debtors	6	158	490,500
Cash at bank and in hand		56,005	29,601
		<b>56,163</b>	520,101
<b>Creditors: amounts falling due within one year</b>	7	<b>(7,271)</b>	(710,993)
<b>Net Current Assets/(Liabilities)</b>		<b>48,892</b>	(190,892)
<b>Total Assets less Current Liabilities</b>		<b>48,892</b>	(54,908)
<b>Capital and Reserves</b>			
Called up share capital presented as equity	9	100	100
Retained earnings	10	48,792	(55,008)
<b>Shareholders' Funds/(Deficit)</b>		<b>48,892</b>	(54,908)

I as Director of CHS International Cargo Handling Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 6 November 2025 and signed on its behalf by:**

**Tracy Sullivan**  
Director

# CHS International Cargo Handling Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

CHS International Cargo Handling Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 704608. The registered office of the company is UNIT 2, SWORDS BUSINESS PARK,, SWORDS, DUBLIN,, DUBLIN,, K67HX01, Ireland, Co Dublin, D11DYK8, Ireland 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 September 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	- 20% Straight line
Fixtures, fittings and equipment	- 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.

#### 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.

#### 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.

# CHS International Cargo Handling Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### 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 the Company

### 4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Director	1	1

### 5. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 October 2024	35,814	134,166	169,980
Disposals	(35,814)	(134,166)	(169,980)
At 30 September 2025	-	-	-
<b>Depreciation</b>			
At 1 October 2024	7,163	26,833	33,996
On disposals	(7,163)	(26,833)	(33,996)
At 30 September 2025	-	-	-
<b>Net book value</b>			
At 30 September 2025	-	-	-
At 30 September 2024	28,651	107,333	135,984

### 6. Debtors

	2025 €	2024 €
Trade debtors	-	129,637
Other debtors	-	360,863
Taxation	158	-
	158	490,500

# CHS International Cargo Handling Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

<b>7. Creditors</b>			<b>2025</b>	2024
<b>Amounts falling due within one year</b>			<b>€</b>	<b>€</b>
Trade creditors			<b>300</b>	683,263
Taxation			<b>6,971</b>	7,323
Other creditors			<b>-</b>	20,407
			<u><b>7,271</b></u>	<u>710,993</u>
			<u><b>7,271</b></u>	<u>710,993</u>
<b>8. Taxation</b>			<b>2025</b>	2024
			<b>€</b>	<b>€</b>
<b>Debtors:</b>				
VAT			<b>158</b>	-
			<u><b>158</b></u>	<u>-</u>
<b>Creditors:</b>				
VAT			<b>-</b>	7,323
Corporation tax			<b>6,971</b>	-
			<u><b>6,971</b></u>	<u>7,323</u>
			<u><b>6,971</b></u>	<u>7,323</u>
<b>9. Share capital</b>			<b>2025</b>	2024
			<b>€</b>	<b>€</b>
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Allotted, called up and fully paid</b>				
Ordinary Shares	100	€1.00 each	<u><b>100</b></u>	<u>100</u>

No director or the secretary had an interest in the share capital of the company at any time during the financial year.

<b>10. Income Statement</b>			<b>2025</b>	2024
			<b>€</b>	<b>€</b>
At 1 October 2024			<b>(55,008)</b>	(51,580)
Profit/(loss) for the financial year			<b>103,800</b>	(3,428)
			<u><b>48,792</b></u>	<u>(55,008)</u>
			<u><b>48,792</b></u>	<u>(55,008)</u>

### 11. Capital commitments

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

### 12. Post-Balance Sheet Events

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

### 13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 6 November 2025.