

**Company registration number: 579808**

**Overnight Delivery Ltd**

**Unaudited abridged financial statements**

**for the financial year ended 31 March 2025**

# Overnight Delivery Ltd

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## **Overnight Delivery Ltd**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the 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" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS 102. The directors have done so on the basis that the company qualifies as a small company in accordance with Sections 280A of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime. Under company law, the director must not approve the financial statements unless she 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 and then apply them consistently;
- make judgments 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 her to ensure that the financial statements and director's report comply with the Companies Act 2014. She 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.

## Overnight Delivery Ltd

### Balance sheet As at 31 March 2025

	Note	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	7	278,629		128,830	
			278,629		128,830
<b>Current assets</b>					
Debtors	8	42,298		26,916	
Cash at bank and in hand		10,959		21,766	
		53,257		48,682	
<b>Creditors: amounts falling due within one year</b>	9	(209,031)		(168,660)	
<b>Net current liabilities</b>			(155,774)		(119,978)
<b>Total assets less current liabilities</b>			122,855		8,852
<b>Creditors: amounts falling due after more than one year</b>	10		(207,206)		(91,417)
<b>Net liabilities</b>			(84,351)		(82,565)
<b>Capital and reserves</b>					
Called up share capital presented as equity			120		120
Profit and loss account			(84,471)		(82,685)
<b>Total Equity</b>			(84,351)		(82,565)

The company qualifies as a small company in accordance with Section 280A of the Companies Act 2014. These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**The notes on pages 4 to 8 form part of these abridged financial statements.**

## Overnight Delivery Ltd

### Balance sheet (continued) As at 31 March 2025

I, as director of Overnight Delivery Ltd 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 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 22 December 2025 and signed by:

Pamela Caddy  
Director

Company registration number: 579808

**The notes on pages 4 to 8 form part of these abridged financial statements.**

## Overnight Delivery Ltd

### Notes to the abridged financial statements Financial year ended 31 March 2025

#### 1. General information

The company is a private company limited by shares, registered in Republic of Ireland, company number 579808. The address of the registered office is Massreagh, Kilmacrennan, Co Donegal. The company is involved in parcel delivery.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS 102. The directors have done so on the basis that the company qualifies as a small company in accordance with Sections 280A of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered stated net of discounts and of Value Added Tax.

##### Going Concern

After reviewing the company's financial statements and other books and records, the director has a reasonable expectation that the company's results will continue to improve and that it has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

## Overnight Delivery Ltd

### Notes to the abridged financial statements (continued) Financial year ended 31 March 2025

#### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 20%	reducing balance
Leased assets	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

## Overnight Delivery Ltd

### Notes to the abridged financial statements (continued) Financial year ended 31 March 2025

#### 4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 15 (2024: 14).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	464,923	290,510
Social insurance costs	43,075	25,147
Other retirement benefit costs	6,600	-
	<u>514,598</u>	<u>315,657</u>

#### 5. Directors remuneration

The director's aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	44,462	38,480
Pension contributions to defined contribution plans in respect of qualifying services	3,300	-
	<u>47,762</u>	<u>38,480</u>

#### 6. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	(82,685)	(76,496)
Loss for the financial year	(1,786)	(6,189)
<b>At the end of the financial year</b>	<u>(84,471)</u>	<u>(82,685)</u>

**Overnight Delivery Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 March 2025**

**7. Tangible assets**

	Motor vehicles	Total
	€	€
<b>Cost</b>		
At 01/04/2024	197,169	197,169
Additions	228,595	228,595
Disposals	(22,307)	(22,307)
<b>At 31 March 2025</b>	<u>403,457</u>	<u>403,457</u>
<b>Depreciation</b>		
At 01/04/2024	68,339	68,339
Charge for the financial year	69,658	69,658
Disposals	(13,169)	(13,169)
<b>At 31 March 2025</b>	<u>124,828</u>	<u>124,828</u>
<b>Carrying amount</b>		
<b>At 31 March 2025</b>	<u>278,629</u>	<u>278,629</u>
At 31 March 2024	<u>128,830</u>	<u>128,830</u>

**8. Debtors**

	2025	2024
	€	€
Trade debtors	19,535	14,122
Other debtors	853	1,958
Prepayments	21,910	10,836
	<u>42,298</u>	<u>26,916</u>

**9. Creditors: amounts falling due within one year**

	2025	2024
	€	€
Amounts owed to credit institutions	17,482	10,150
Trade creditors	9,231	9,027
Other creditors including tax and social insurance	179,318	148,283
Accruals	3,000	1,200
	<u>209,031</u>	<u>168,660</u>

Overnight Delivery Ltd

Notes to the abridged financial statements (continued)  
Financial year ended 31 March 2025

10. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Other creditors including tax and social insurance	207,206	91,417

11. Controlling party

The company is controlled by the director, Mrs Pamela Caddy.

12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 22 December 2025.