

Murray Grab Hire Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Murray Grab Hire Limited

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Murray Grab Hire Limited
DIRECTOR AND OTHER INFORMATION

Director	Joseph Murray
Company Secretary	Leinster Lodge Corporate Secretaries Limited
Company Number	558690
Registered Office and Business Address	29 Griffeen Glen Avenue Lucan Co Dublin
Accountants	Fitzgeralds Certified Public Accountants Leinster Lodge Maynooth Co Kildare
Bankers	Bank of Ireland Rathcoole Co. Dublin

Murray Grab Hire Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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 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.

Signed on behalf of the board

Joseph Murray
Director

26 November 2025

Murray Grab Hire Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	7	472,268	295,529
Current Assets			
Debtors	8	225,317	188,045
Cash and cash equivalents		900,107	839,509
		1,125,424	1,027,554
Creditors: amounts falling due within one year	9	(179,306)	(166,670)
Net Current Assets		946,118	860,884
Total Assets less Current Liabilities		1,418,386	1,156,413
Creditors:			
amounts falling due after more than one year	10	(181,371)	(78,731)
Net Assets		1,237,015	1,077,682
Capital and Reserves			
Called up share capital presented as equity	12	100	100
Retained earnings		1,236,915	1,077,582
Equity attributable to owners of the company		1,237,015	1,077,682

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 Murray Grab Hire 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) 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 26 November 2025 and signed on its behalf by:

Joseph Murray
Director

Murray Grab Hire Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	811,571	811,671
Profit for the financial year	-	266,011	266,011
At 30 April 2024	100	1,077,582	1,077,682
Profit for the financial year	-	159,333	159,333
At 30 April 2025	100	1,236,915	1,237,015

Murray Grab Hire Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Murray Grab Hire Limited is a company limited by shares incorporated in Ireland. 29 Griffeen Glen Avenue, Lucan, Co Dublin is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. 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 year ended 30 April 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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	12.5 % Straight line
Motor vehicles	-	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.

Leasing and hire purchases

Property, plant and equipment 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 Statement of Financial Position 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 Income Statement.

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.

Murray Grab Hire Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 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.

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 provision of haulage and grab hire services

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	85,447	76,892
(Profit) on disposal of property, plant and equipment	-	(60,000)
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	6,211	3,793
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including director, during the financial year was 4, (2024 - 4).

	2025	2024
	Number	Number
Administration	1	1
Drivers	3	3
	<u> </u>	<u> </u>
	4	4
	<u> </u>	<u> </u>

7. Property, plant and equipment

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 May 2024	-	20,395	594,789	615,184
Additions	33,814	-	228,372	262,186
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	33,814	20,395	823,161	877,370
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 May 2024	-	2,647	317,008	319,655
Charge for the financial year	1,353	2,549	81,545	85,447
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	1,353	5,196	398,553	405,102
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 April 2025	32,461	15,199	424,608	472,268
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	-	17,748	277,781	295,529
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Murray Grab Hire Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

8. Debtors	2025 €	2024 €
Trade debtors	199,299	178,045
Taxation	26,018	-
Prepayments	-	10,000
	<u>225,317</u>	<u>188,045</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	82,354	44,429
Trade creditors	51,249	65,771
Taxation	2,164	38,860
Accruals	43,539	17,610
	<u>179,306</u>	<u>166,670</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	181,371	78,731
	<u>181,371</u>	<u>78,731</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	82,354	44,429
Repayable between one and five years	181,371	78,731
	<u>263,725</u>	<u>123,160</u>
11. Taxation	2025	2024
	€	€
Debtors:		
VAT	11,108	-
Corporation tax	14,910	-
	<u>26,018</u>	<u>-</u>
Creditors:		
VAT	-	17,901
Corporation tax	-	18,990
PAYE	1,914	1,969
Subcontractors tax	250	-
	<u>2,164</u>	<u>38,860</u>

Murray Grab Hire Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

12. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>

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

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Joseph Murray	Ordinary Shares	<u>100</u>	<u>100</u>

13. Income Statement

	2025	2024
	€	€
At 1 May 2024	1,077,582	811,571
Profit for the financial year	<u>159,333</u>	<u>266,011</u>
At 30 April 2025	<u>1,236,915</u>	<u>1,077,582</u>

14. Capital commitments

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

15. Director's remuneration

	2025	2024
	€	€
Remuneration	42,585	38,345
Pension contributions	<u>6,000</u>	<u>6,000</u>
	<u>48,585</u>	<u>44,345</u>

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 November 2025.