

Company registration number: 748333

Mountmellick Buses Limited

Unaudited abridged accounts

for the financial year ended 31 December 2025

Mountmellick Buses Limited

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Mountmellick Buses Limited

Directors and other information

Director	Margaret Horan
Secretary	Molly Horan
Company number	748333
Registered office	29 Sarsfield Street Mountmellick Co. Laois
Business address	29 Sarsfield Street Mountmellick Co. Laois
Accountants	Fingleton Peters & Tyrrell Chartered Accountants & Statutory Audit Firm 4 Kellyville Park Portlaoise Co. Laois
Bankers	Bank of Ireland Mountmellick Co. Laois

Mountmellick Buses Limited

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 financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, she 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 (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 those financial statements comply with the Companies Act 2014. They are 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.

Mountmellick Buses Limited

**Balance sheet
As at 31 December 2025**

	30/12/25	31/12/24
	€	€
Current assets	11,942	16,386
Creditors: amounts falling due within one year	<u>(2,384)</u>	<u>(4,719)</u>
Net current assets	<u>9,558</u>	<u>11,667</u>
Total assets less current liabilities	9,558	11,667
Accruals and deferred income	(1,988)	(1,741)
Net assets	<u><u>7,570</u></u>	<u><u>9,926</u></u>
Capital and reserves	<u><u>7,570</u></u>	<u><u>9,926</u></u>

I, as director of Mountmellick Buses 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 2 April 2026 and signed by:

Margaret Horan
Director

Mountmellick Buses Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Mountmellick Buses Limited for the year ended 31 December 2025.

Mountmellick Buses Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO Number 748333). The registered office is 29 Sarsfield Street, Mountmellick, Co. Laois, which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€).

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. 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 (the Act) 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 for the period as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with Section 280E of the Act and FRS 105.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for services rendered.

Taxation

The charge for taxation is based on the profit for the financial period and is calculated with reference to the tax rates applying at the financial period end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Mountmellick Buses Limited

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

Financial Instruments

Ordinary Share Capital

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

Cash and Cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for services provided to customers on short-term credit, are measured at the transaction price including transaction costs.

Other financial liabilities

Other financial liabilities, including trade creditors, are measured at transaction price less transaction costs.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

4. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	30/12/25	31/12/24
	€	€
At the start of the financial year	(711)	-
Advances made during the financial year	10,246	22,345
Amounts repaid during the financial year	-	(23,056)
At the end of the financial year	<u>9,535</u>	<u>(711)</u>

Disclosure for each director or other person is as follows:

Margaret Horan

	30/12/25	31/12/24
	€	€
At the start of the financial year	(711)	-
Advances made during the financial year	10,246	22,345
Amounts repaid during the financial year	-	(23,056)
At the end of the financial year	<u>9,535</u>	<u>(711)</u>

Mountmellick Buses Limited

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

5. Appropriations of profit and loss account

	30/12/25	31/12/24
	€	€
At the start of the financial year	9,826	-
(Loss)/profit for the financial year	(2,356)	9,826
At the end of the financial year	<u>7,470</u>	<u>9,826</u>

6. Approval of financial statements

The director approved these abridged financial statements for issue on 2 April 2026.