

**Company registration number: 487811**

**James Hunter Courier Services Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 September 2025**

# James Hunter Courier Services Limited

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## James Hunter Courier Services Limited

### Directors and other information

**Directors** Mr James Hunter  
Ms Kristine Stafford-Hunter

**Secretary** James Hunter

**Company number** 487811

**Registered office** Castlekevin  
Mallow  
Co. Cork

**Business address** Castlekevin  
Mallow  
Co. Cork

**Bankers** Bank of Ireland  
Mallow  
Co. Cork

**Solicitors** David J. O'Meara & Co  
Bank Place  
Mallow  
Co. Cork

**James Hunter Courier Services Limited**

**Balance sheet  
As at 30 September 2025**

	<b>2025</b>	<b>2024</b>
	€	€
Fixed assets	29,985	8,335
Current assets	8,530	12,731
Creditors: amounts falling due within one year	(4,378)	(3,267)
<b>Net current assets</b>	<u>4,152</u>	<u>9,464</u>
<b>Total assets less current liabilities</b>	34,137	17,799
Creditors: amounts falling due after more than one year	(21,710)	-
Accruals and deferred income	(1,780)	(1,700)
<b>Net assets</b>	<u>10,647</u>	<u>16,099</u>
<b>Capital and reserves</b>	<u>10,647</u>	<u>16,099</u>

We, as directors of James Hunter Courier Services 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) 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 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 board of directors on 18 March 2026 and signed on behalf of the board by:

**Mr James Hunter**

Director

**Ms Kristine  
Stafford-Hunter**

Director

## **James Hunter Courier Services Limited**

### **Notes to the abridged financial statements Financial year ended 30 September 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Castlekevin, Mallow, Co. Cork.

#### **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. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

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 for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### **Tangible assets**

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

##### **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:

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.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

**James Hunter Courier Services Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 September 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	15,999	19,510
Loss for the financial year	(5,452)	(3,511)
<b>At the end of the financial year</b>	<u>10,547</u>	<u>15,999</u>

**5. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 18 March 2026.