

SJM HAULAGE LTD

ABRIDGED STATEMENT OF ACCOUNTS

YEAR ENDED

31ST AUGUST 2025

SJM HAULAGE LTD

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SJM HAULAGE LTD

Directors & Other Information

DIRECTORS

Senan McMahon
Pat McMahon

SECRETARY

Senan McMahon

REGISTERED OFFICE

Gowerhass
Cooraclare
Kilrush
Co. Clare

BANKERS

Bank of Ireland
Frances Street
Kilrush
Co. Clare

SJM HAULAGE LTD

Report of the Directors - Continued

STATEMENT OF DIRECTORS RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company for that period. In preparing those financial statements, the directors are required to:

select suitable accounting policies and then apply them consistently,

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 2014.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 10:

(a) The directors approve these financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.

(b) The directors confirm that they have made available all the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.

(c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions for the company for the year ending 31st August 2025.

DIRECTORS

Senan McMahon

Date: 04/03/2026

Pat McMahon

Date: 04/03/2026

SJM HAULAGE LTD

Statement of Financial Position as at 31st August

		2025	2024
	Notes	€	€
Fixed Assets	(6)	121,237	160,525
		_____	_____
Current Assets			
Bank & Cash	(7)	498	1,193
Trade Debtors	(8)	62,961	63,661
Stocks Diesel & Oils		9,500	9,500
Creditors			
(Amounts falling due within one year)	(9)	173,583	151,942
		_____	_____
Net Current Assets		(100,624)	(77,588)
Total Assets Less Current Liabilities		11,112	73,436
		_____	_____
Total Net Assets		20,613	82,937
		_____	_____
Long Term Liabilities			
Creditors - falling due greater than one year	(10)	24,095	64,220
Called up Share Capital	(11)	100	100
Profit & Loss Reserves		(3,583)	18,617
		_____	_____
		20,613	82,937
		_____	_____

We, as directors of SJM Haulage 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) of the Companies Act 2014
- (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 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; We have done so on the ground 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.

On behalf of the board

Senan McMahan

_____ **Director** **Date:** **04/03/2026**

Pat McMahan

_____ **Director** **Date:** **04/03/2026**

SJM HAULAGE LTD

Accounting Policies

BASIS OF ACCOUNTING

The financial statements, which have been prepared under the historical cost convention, relate solely to the company.

TURNOVER

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

TANGIBLE FIXED ASSETS

Tangible fixed Assets are stated at cost or at valuation, less accumulated depreciation. The charge for depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives.

The rates of depreciation used are as follows:

Motor Vehicles	12.5 % Straight Line
Equipment	12.5 % Straight Line

DIVIDENDS

Dividends to the company's members are recognised as a liability of the company when approved by the company's shareholders at the annual general meeting.

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Notes on and forming part of the foregoing Financial Statements (continued)

6. Fixed Assets	<u>Buildings</u>	<u>Volvo</u>	<u>Trucks</u>	<u>Haulage</u>	<u>Office</u>		
	<u>Imp</u>	<u>Truck</u>		<u>Equipment</u>	<u>Equipment</u>	<u>Vans</u>	<u>Total</u>
<u>Cost</u>							
As at 1/9/2024	13,569	101,200	48,710	296,815	1,640	28,740	490,674
Additions during year	-	-	-	-	-	-	-
Disposals during year	-	-	-	-	-	-	-
As at 31/8/2025	<u>13,569</u>	<u>101,200</u>	<u>48,710</u>	<u>296,815</u>	<u>1,640</u>	<u>28,740</u>	<u>490,674</u>
<u>Accumulated Depreciation</u>							
As at 1/9/2024	6,784	101,200	48,710	143,564	1,640	28,251	330,149
Charge for the Year	1,698	-	-	37,101	-	489	39,288
Disposal	-	-	-	-	-	-	-
As at 31/8/2025	<u>8,482</u>	<u>101,200</u>	<u>48,710</u>	<u>180,665</u>	<u>1,640</u>	<u>28,740</u>	<u>369,437</u>
<u>Net Book Value</u>							
As at 1/9/2024	6,785	-	-	153,251	-	489	160,525
As at 31/8/2025	<u>5,087</u>	<u>-</u>	<u>-</u>	<u>116,150</u>	<u>-</u>	<u>-</u>	<u>121,237</u>
In respect of prior year							
<u>Cost</u>							
As at 1/9/2023	13,569	101,200	48,710	269,755	1,640	28,740	463,614
Additions during year	-	-	-	27,060	-	-	27,060
Disposals during year	-	-	-	-	-	-	-
As at 31/8/2024	<u>13,569</u>	<u>101,200</u>	<u>48,710</u>	<u>296,815</u>	<u>1,640</u>	<u>28,740</u>	<u>490,674</u>
<u>Accumulated Depreciation</u>							
As at 1/9/2023	5,088	101,200	47,149	107,935	1,640	27,763	290,775
Charge for the Year	1,696	-	1,561	35,629	-	488	39,374
Disposal	-	-	-	-	-	-	-
As at 31/8/2024	<u>6,784</u>	<u>101,200</u>	<u>48,710</u>	<u>143,564</u>	<u>1,640</u>	<u>28,251</u>	<u>330,149</u>
<u>Net Book Value</u>							
As at 1/9/2023	8,481	-	1,561	161,820	-	976	172,839
As at 31/8/2024	<u>6,785</u>	<u>-</u>	<u>-</u>	<u>153,251</u>	<u>-</u>	<u>488</u>	<u>160,525</u>

SJM HAULAGE LTD

7. Cash in hand and at Bank	2025	2024
Cash & Bank	498	1,193
	<u>498</u>	<u>1,193</u>

8. Trade Debtors

Debtors & Prepayments	62,961	63,661
	<u>62,961</u>	<u>63,661</u>

9. Creditors falling due within one year

Trade Creditors	73,831	46,908
Directors Loan	52,295	51,776
Accruals	3,428	-
Paye/Prsi Due	4,701	4,260
Vat Due	23,419	31,082
Corporation Tax	-	-
Bank Overdraft	15,908	17,917
	<u>173,583</u>	<u>151,942</u>

10. Creditors Falling due greater than one year

Loan & Hire Purchase Agreements	24,095	64,220
	<u>24,095</u>	<u>64,220</u>

11. Called Up Share Capital

Ordinary Shares of €1	€	€
Authorised	1,000,000	1,000,000
Issued & Fully Paid	100	100

12. Directors Interests

The Directors (and Secretary) have the following interests in the share capital of the company as at 31st August 2025.

	Ordinary Shares of €1	
	2025	2024
Mr Senan McMahan	100	100

13. Approval of Financial Statements

The Directors approved the financial statements on the 4th March 2026.