Company Number: 251117

John McMurrough Transport Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

John McMurrough Transport Limited
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John McMurrough Transport Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities
The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 Directors' Report 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.

Directors' declaration on unaudited financial statements
In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Francis Brophy & Company, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

John McMurrough
Director

Gillian McMurrough
Director

Date: 31 October 2025

John McMurrough Transport Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	**29,442**	38,505
Current Assets			
Inventories	7	**2,850**	2,850
Receivables	8	**29,524**	17,726
Cash and cash equivalents		**74,285**	74,939
		106,659	95,515
Payables: amounts falling due within one year	9	**(27,279)**	(20,297)
Net Current Assets		**79,380**	75,218
Total Assets less Current Liabilities		**108,822**	113,723
Payables:			
amounts falling due after more than one year	10	**(2,767)**	(8,802)
Net Assets		**106,055**	104,921
Equity			
Called up share capital presented as equity		**5,000**	5,000
Retained earnings		**101,055**	99,921
Equity attributable to owners of the company		**106,055**	104,921

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

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.

We as Directors of John McMurrough Transport 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) 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 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 31 October 2025 and signed on its behalf by:

John McMurrough
Director

Gillian McMurrough
Director

1. General Information

John McMurrough Transport Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 251117. The registered office of the company is 46, West Priory, Navan Road, Dublin 7, which is also the principal place of business of the company. The principal activity of the company is the haulage of goods and is based in Dublin. 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 June 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.

Revenue
Revenue represents the total invoice value, excluding value added tax, of sales during the year. Revenue from the rendering of services is recognised by reference to the stage of completion. Where the contract outcome cannot be measured reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Bank Loans and Overdraft
These are secured by personal guarantees from the directors to the value of €3809.
The finance lease is personally guaranteed by the directors.

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:

Fixtures, fittings and equipment	-	5 years
Motor vehicles	-	8 years

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.

Inventories
Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other receivables
Trade and other receivables 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 payables
Trade and other payables 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.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

3. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	**9,063**	9,063

4. Finance costs

	2025	2024
	€	€
Interest	**1,022**	2,045

5. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Director	**1**	1

6. Property, plant and equipment

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 July 2024	1,970	142,334	144,304
At 30 June 2025	1,970	142,334	144,304
Depreciation			
At 1 July 2024	1,970	103,829	105,799
Charge for the financial year	-	9,063	9,063
At 30 June 2025	1,970	112,892	114,862
Carrying amount			
At 30 June 2025	**-**	**29,442**	**29,442**
At 30 June 2024	-	38,505	38,505

7. Inventories

	2025	2024
	€	€
Work in progress	**2,850**	2,850

The replacement value of stock is not considered materially different from their Balance Sheet value.

8. Receivables

	2025	2024
	€	€
Trade receivables	**27,397**	16,388
Taxation	**2,127**	1,338
	29,524	17,726

9. Payables
Amounts falling due within one year

	2025	2024
	€	€
Net obligations under finance leases and hire purchase contracts	**7,057**	7,057
Trade payables	**2,807**	2,111
Taxation	**2,077**	1,690
Directors' current accounts (Note 13)	**11,318**	5,419
Accruals	**4,020**	4,020
	27,279	20,297

10. Payables

Amounts falling due after more than one year	**2025 €**	2024 €
Finance leases and hire purchase contracts	**2,767**	8,802

Net obligations under finance leases and hire purchase contracts		
Repayable within one year	**7,057**	7,057
Repayable between one and five years	**2,767**	8,802
	9,824	15,859

11. Income Statement

	2025 €	2024 €
At 1 July 2024	**99,921**	101,277
Profit/(loss) for the financial year	**1,134**	(1,356)
At 30 June 2025	**101,055**	99,921

12. Capital commitments

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

13. Directors' remuneration and transactions

Directors' remuneration	**2025 €**	2024 €
Remuneration	**50,000**	50,000
Pension contributions	**10,227**	12,559
	60,227	62,559

The following amounts are repayable to the directors:

	2025 €	2024 €
John McMurrough	**11,318**	5,419

14. Related party transactions

There have been no related party transactions since the year end.

15. Events After the End of the Reporting Period

There have been no significant events affecting the company since the year-end.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 October 2025.