

**M6 Transport Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# M6 Transport Services Limited

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## **M6 Transport Services Limited**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mary Goggins Francis Goggins
<b>Company Secretary</b>	Mary Goggins
<b>Company Number</b>	515697
<b>Registered Office and Business Address</b>	Corofin, Cumber, Tuam Galway Republic of Ireland
<b>Accountants</b>	Egan & Co Certified Public Accountants Knockcroghery Roscommon Republic of Ireland
<b>Bankers</b>	AIB Dame St Dublin 2

**M6 Transport Services Limited**  
**CERTIFIED PUBLIC ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of M6 Transport Services Limited**  
**for the financial year ended 31 August 2025**

In accordance with our engagement letter dated 31 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 August 2025 as set out on pages 5 to 9 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of M6 Transport Services Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Statement of Financial Position for the year ended 31 August 2025 your duty to ensure that M6 Transport Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of M6 Transport Services Limited. You consider that M6 Transport Services Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of M6 Transport Services Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**EGAN & CO**  
Certified Public Accountants  
Knockcroghery  
Roscommon  
Republic of Ireland

**25 February 2026**

# M6 Transport Services Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>138,326</u>	<u>138,983</u>
<b>Current Assets</b>			
Debtors	8	1,999	586
Cash at bank and in hand		<u>21,317</u>	<u>23,911</u>
		<u>23,316</u>	<u>24,497</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(50,949)</u>	<u>(87,764)</u>
<b>Net Current Liabilities</b>		<u>(27,633)</u>	<u>(63,267)</u>
<b>Total Assets less Current Liabilities</b>		<u>110,693</u>	<u>75,716</u>
<b>Creditors:</b>			
amounts falling due after more than one year	10	<u>(32,795)</u>	<u>(24,892)</u>
<b>Net Assets</b>		<u><u>77,898</u></u>	<u><u>50,824</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	11	<u>77,798</u>	<u>50,724</u>
<b>Shareholders' Funds</b>		<u><u>77,898</u></u>	<u><u>50,824</u></u>

We as Directors of M6 Transport 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 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 micro companies' regime.

**Approved by the board on 25 February 2026 and signed on its behalf by:**

**Mary Goggins**  
Director

**Francis Goggins**  
Director

# M6 Transport Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

M6 Transport Services Limited is a company limited by shares incorporated in Ireland

### 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 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 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 as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets 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 tangible assets, 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
Buildings	- 4% 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

Tangible assets 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.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

# M6 Transport Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### 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.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

### 3. Going concern

The Financial Statements have been prepared on the going concern basis, which the directors believe to be appropriate. The company's directors have indicated that, they will not seek repayment of the amounts currently made available to the company. The company meets its day to day working capital requirements through an overdraft facility which is repayable on demand. The banks/financial institutions have not indicated that they will discontinue loan or overdraft or other facilities. This and an improvement in the sector should enable the company to continue in operational existence for the foreseeable future by meeting its liabilities as they fall due for payment.

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>35,286</b>	37,832
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>5,813</b>	19,365
	<u>          </u>	<u>          </u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

**M6 Transport Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

**7. Tangible assets**

	Fixtures, fittings and equipment €	Motor vehicles €	Buildings €	Total €
<b>Cost or Valuation</b>				
At 1 September 2024	6,500	355,055	9,900	371,455
Additions	-	34,629	-	34,629
At 31 August 2025	<u>6,500</u>	<u>389,684</u>	<u>9,900</u>	<u>406,084</u>
<b>Depreciation</b>				
At 1 September 2024	6,230	222,407	3,564	232,472
Charge for the financial year	-	34,890	396	35,286
At 31 August 2025	<u>6,230</u>	<u>257,297</u>	<u>3,960</u>	<u>267,758</u>
<b>Net book value</b>				
At 31 August 2025	<u><b>270</b></u>	<u><b>132,387</b></u>	<u><b>5,940</b></u>	<u><b>138,326</b></u>
At 31 August 2024	<u>270</u>	<u>132,648</u>	<u>6,336</u>	<u>138,983</u>

**7.1. Tangible assets continued**

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Motor vehicles	<u>121,123</u>	<u>21,809</u>	<u>116,573</u>	<u>21,615</u>

**8. Debtors**

	2025 €	2024 €
Taxation	<u>1,999</u>	<u>586</u>

**9. Creditors**  
**Amounts falling due within one year**

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	<b>13,221</b>	40,108
Taxation	<b>8,382</b>	11,604
Directors' current accounts	<b>23,808</b>	30,514
Accruals	<b>5,538</b>	5,538
	<u><b>50,949</b></u>	<u>87,764</u>

## M6 Transport Services Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Finance leases and hire purchase contracts	<b>32,795</b>	24,892
	<u>          </u>	<u>          </u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	<b>13,221</b>	40,108
Repayable between one and five years	<b>32,795</b>	24,892
	<u>          </u>	<u>          </u>
	<b>46,016</b>	65,000
	<u>          </u>	<u>          </u>
<b>11. Income Statement</b>		
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 September 2024	<b>50,724</b>	436
Profit for the financial year	<b>27,074</b>	50,288
	<u>          </u>	<u>          </u>
At 31 August 2025	<b>77,798</b>	50,724
	<u>          </u>	<u>          </u>

## 12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

## 13. Post-Balance Sheet Events

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

## 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 February 2026.