

Registration Number 745639

McKenna European Express Limited

Abridged accounts

for the year ended 31 December 2025

McKenna European Express Limited

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McKenna European Express Limited

Directors and other information

| | |
|-------------------|--------------------------------------------------------|
| Directors | Craig Murphy |
| Secretary | Martina McKenna |
| Company number | 745639 |
| Registered office | Rathdrinagh Beauparc Navan Co. Meath |
| Accountants | Alan Finnegan Oriel Road Collon Co. Louth |

McKenna European Express Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 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 as set out on pages 3 to 5 :

- 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 Alan Finnegan , , all the company's accounting records and provided all the information, books or documents necessary for all 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 year ended 31st December 2025.

On behalf of the board

Craig Murphy
Director

Director

Date: 11th March 2026

McKenna European Express Limited

**Abridged balance sheet
as at 31 December 2025**

| | Notes | 2025 | |
|-------------------------------------------------------|-------|------------|-----------------|
| | | € | € |
| Fixed assets | | | |
| Tangible assets | 4 | | 50,000 |
| Current assets | | | |
| Debtors | | 100 | |
| Cash at bank and in hand | | 91 | |
| | | <u>191</u> | |
| Creditors: amounts falling due within one year | 5 | (48,344) | |
| Net current (liabilities)/assets | | | <u>(48,153)</u> |
| Total assets less current liabilities | | | 1,847 |
| Net assets | | | <u>1,847</u> |
| Capital and reserves | | | |
| Called up share capital | 6 | | 100 |
| Profit and loss account | | | 1,747 |
| Equity shareholders' funds | | | <u>1,847</u> |

I as the director of McKenna European Express Limited state that:

The company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014, The company is availing itself of the exemption on the grounds that the conditions specified in S.358 are satisfied, The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2) 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 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, The company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on 11 March 2026 and signed on its behalf by

Craig Murphy
Director

Director

The notes on pages 4 to 5 form an integral part of these financial statements.
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McKenna European Express Limited

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

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

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

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Motor vehicles - 15% Straight Line

2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

| | Ordinary shares | |
|--------------------------|-----------------|----------|
| | 31/12/25 | 01/01/25 |
| Craig Murphy | 100 | 100 |
| Company Secretary | | |
| Martina McKenna | - | - |

Craig Murphy and retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

McKenna European Express Limited

**Notes to the abridged financial statements
for the year ended 31 December 2025**

..... continued

3. Transactions with directors

There were no related party transactions with the directors during the period.

4. Fixed assets

**Tangible
fixed
assets
€**

Cost

Additions

50,000

At 31 December 2025

50,000

Net book value

At 31 December 2025

50,000

**5. Creditors: amounts falling due
within one year**

**2025
€**

Other creditors

Directors' accounts

47,723

Accruals and deferred income

600

Taxation creditors

VAT

21

48,344

6. Share capital

**2025
€**

Authorised equity

100,000 Ordinary shares of €1 each

100,000

Allotted, called up and fully paid equity

100 Ordinary shares of €1 each

100

7. Accounting Periods

The current accounts are for a full year.