

Registration number 740388

James Russell Haulage Ltd

Abridged accounts

for the year ended 30th April 2025

James Russell Haulage Ltd

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James Russell Haulage Ltd

Directors and other information

Director	James Russell
Secretary	Tracey Russell
Company number	740388
Registered office	Corbally Thurles Co. Tipperary
Accountants	FDC Accountants Accountants & taxation advisors Main Street Templemore Co. Tipperary.
Business address	Corbally Thurles Co. Tipperary
Bankers	Bank of Ireland Liberty Square Thurles Co. Tipperary

James Russell Haulage Ltd

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

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

	Ordinary shares	
	30/04/25	30/04/24
James Russell	1	1
Company secretary		
Tracey Russell	-	-

The original report was approved by the board on 8 January 2026 and signed on its behalf by James Russell.

James Russell Haulage Ltd

Statement of director responsibilities and declaration on unaudited financial statements

General responsibilities

The director is 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the director to prepare financial statements for each financial year. Under the 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" 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 state of affairs of the company and of the profit or loss 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 director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8 :

- The director approves these financial statements and confirms that he is 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 director confirms that he has made available to FDC Accountants, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025.

On behalf of the board



James Russell
Director

Date: 8th January 2026

James Russell Haulage Ltd

**Abridged balance sheet
as at 30 April 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	3		69,400		17,500
Current assets					
Debtors		1,994		3,453	
Cash at bank and in hand		32,046		11,392	
		34,040		14,845	
Creditors: amounts falling due within one year					
		(59,843)		(6,501)	
Net current (liabilities)/assets			(25,803)		8,344
Total assets less current liabilities			43,597		25,844
Net assets			43,597		25,844
Capital and reserves					
Profit and loss account			43,597		25,844
Equity shareholders' funds			43,597		25,844

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The director states 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 notes on pages 6 to 8 form an integral part of these financial statements.

James Russell Haulage Ltd

The abridged accounts were approved by the Board on 8 January 2026 and signed on its behalf by

A handwritten signature in black ink that reads "James Russell". The signature is written in a cursive style with a large, looped initial "J".

James Russell
Director

The notes on pages 6 to 8 form an integral part of these financial statements.

James Russell Haulage Ltd
Notes to the abridged financial statements
for the year ended 30 April 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 the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	12.5% Straight Line
Motor vehicles	-	15% Straight Line

1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Employees

There were no employees during the year apart from the director.

2.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	<u>24,460</u>	<u>23,053</u>

James Russell Haulage Ltd
Notes to the abridged financial statements
for the year ended 30 April 2025

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3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2024	20,000	20,000
Additions	62,346	62,346
At 30 April 2025	82,346	82,346
Depreciation		
At 1 May 2024	2,500	2,500
Charge for year	10,446	10,446
At 30 April 2025	12,946	12,946
Net book values		
At 30 April 2025	69,400	69,400

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2023	-	-
Additions	20,000	20,000
At 30 April 2024	20,000	20,000
Depreciation		
At 1 May 2023	-	-
Charge for year	2,500	2,500
At 30 April 2024	2,500	2,500
Net book values		
At 30 April 2024	17,500	17,500

4. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

James Russell Haulage Ltd
Notes to the abridged financial statements
for the year ended 30 April 2025

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5. Approval of financial statements

The board of directors approved these financial statements for issue on 8 January 2026.