

Registration number 470051

Border Fowarding Limited

Abridged accounts

for the year ended 30th June 2025

Border Forwarding Limited**Contents**

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	2
Statement of directors' responsibilities	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements Including statement of accounting policies	6 - 9

Border Forwarding Limited

Directors and other information

Directors	Aidan Magee Martin Gerard Lynch
Secretary	Martin Gerard Lynch
Company number	470051
Registered office	Carrickaderry Clontibret Cò. Monaghan H18XY20
Accountants	O'Doherty Agnew & Co. Ltd Chartered accountants & aiti registered tax advisers (cta) 19 North Road Monaghan
Business address	Carrickaderry, Clontibret Co. Monaghan H18 XY20
Bankers	Allied Irish Bank The Diamond Monaghan

Border Forwarding Limited

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

	Ordinary shares	
	30/06/25	30/06/24
Aidan Magee	100	100
Martin Gerard Lynch	-	-

The original report was approved by the board on 4 March 2026 and signed on its behalf by Aidan Magee and Martin Gerard Lynch.

Border Forwarding Limited

Statement of directors responsibilities and declaration on 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish 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 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 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9 :

- 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 O'Doherty Agnew & Co. Ltd, Tax Agents, all the company's accounting records and provided all the information, books or 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 year ended 30th June 2025.

On behalf of the board



Aidan Magee
Director



Martin Gerard Lynch
Director

Date: 4th March 2026

Border Forwarding Limited

Abridged balance sheet

as at 30 June 2025

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	3		241,187		102,049
Current assets					
Stocks				46,179	
Debtors		638,828		201,264	
Cash at bank and in hand		22,489		87,383	
		661,317		334,826	
Creditors: amounts falling due within one year		(555,670)		(146,935)	
Net current assets			105,647		187,891
Total assets less current liabilities			346,834		289,940
Net assets			346,834		289,940
Capital and reserves					
Called up share capital			100		100
Profit and loss account			346,734		289,840
Equity shareholders' funds			346,834		289,940

The directors have 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 directors 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 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.

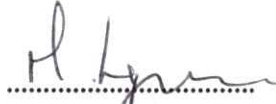
The notes on pages 6 to 9 form an integral part of these financial statements.

Border Fowarding Limited

The abridged accounts were approved by the Board on 4 March 2026 and signed on its behalf by



Aidan Magee
Director



Martin Gerard Lynch
Director

The notes on pages 6 to 9 form an integral part of these financial statements.

Border Forwarding Limited
Notes to the abridged financial statements
for the year ended 30 June 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:

Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line

1.4. Stock

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

1.5. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

Border Forwarding Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

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1.6. 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

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

Drivers

	2025	2024
	3	3

Employment costs

Wages and salaries

	2025	2024
	€	€
	97,419	70,919
	<u>97,419</u>	<u>70,919</u>

2.1. Directors' remuneration

Remuneration and other emoluments

	2025	2024
	€	€
	42,000	45,834
	<u>42,000</u>	<u>45,834</u>

Border Forwarding Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

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3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 July 2024	201,157	201,157
Additions	<u>168,984</u>	<u>168,984</u>
At 30 June 2025	<u>370,141</u>	<u>370,141</u>
Depreciation		
At 1 July 2024	99,108	99,108
Charge for year	<u>29,846</u>	<u>29,846</u>
At 30 June 2025	<u>128,954</u>	<u>128,954</u>
Net book values		
At 30 June 2025	<u>241,187</u>	<u>241,187</u>
Cost		
At 30 June 2024	<u>201,157</u>	<u>201,157</u>
Depreciation		
At 1 July 2023	84,262	84,262
Charge for year	<u>14,846</u>	<u>14,846</u>
At 30 June 2024	<u>99,108</u>	<u>99,108</u>
Net book values		
At 30 June 2024	<u>102,049</u>	<u>102,049</u>

Border Forwarding Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

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4. Share capital

	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>
Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

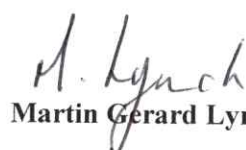
5. Accounting periods

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

6. Approval of financial statements

The board of directors approved these financial statements for issue on 4 March 2026.


Aidan Magee - Director


Martin Gerard Lynch - Director