

**Company registration Number 477097**

**S & B Haulage Limited  
Trading as S & B Haulage  
Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

# S & B Haulage Limited

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Directors responsibility statement	<b>2</b>
Balance Sheet	<b>3-4</b>
Notes to the financial statements	<b>5-6</b>

## **S & B Haulage Limited**

### **Directors and other information**

<b>Directors</b>	Stephen Martin Breda Martin
<b>Secretary</b>	Breda Martin
<b>Company number</b>	477097
<b>Registered office</b>	Cormoy, Carrickmacross, Co.Monaghan.
<b>Business address</b>	Cormoy, Carrickmacross, Co.Monaghan.
<b>Accountants</b>	Marie McKeown Coraghy, Shantonagh, Castleblayney, Co.Monaghan.
<b>Bankers</b>	Bank of Ireland Main Street, Carrickmacross, Co.Monaghan.

## **S & B Haulage Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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.

**S & B Haulage Limited**

**Balance sheet  
As at 31 December 2025**

	<b>2025</b>		<b>2024</b>	
	€	€	€	€
Fixed assets		140,960		180,650
Current assets	81,393		70,591	
Prepayments and accrued income	5,603		5,375	
		<u>86,996</u>		<u>75,966</u>
<b>Creditors: amounts falling due within one year</b>		(100,538)		(113,107)
		<u>(13,542)</u>		<u>(37,141)</u>
<b>Net current liabilities</b>		<u>(13,542)</u>		<u>(37,141)</u>
<b>Total assets less current liabilities</b>		127,418		143,509
<b>Creditors: amounts falling due after one year</b>		(18,863)		(44,052)
Accruals and deferred income		(1,300)		(1,950)
<b>Net assets</b>		<u>107,255</u>		<u>97,507</u>
<b>Capital and reserves</b>		<u>107,255</u>		<u>97,507</u>

We, as directors of S & B Haulage 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

(c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and

(e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

**S & B Haulage Limited**

**Balance sheet (continued)  
As at 31 December 2025**

These abridged financial statements were approved by the board of directors on 31 March 2026 and signed on behalf of the board by:

Mr Stephen Martin  
Director

A handwritten signature in black ink, appearing to be 'S. Martin', written over a horizontal line.

Mrs Breda Martin  
Director

A handwritten signature in black ink, appearing to be 'Breda Martin', written over a horizontal line.

## S & B Haulage Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Cormoy, Carrickmacross, Co.Monaghan.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5% straight line
Motor vehicles	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**S & B Haulage Limited**

**Notes to the abridged financial statements (continued)**

**Financial year ended 31 December 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	27,407	3,697
Profit/(loss) for the financial year	9,748	23,710
	<u>37,155</u>	<u>27,407</u>
At the end of the financial year	<u><u>37,155</u></u>	<u><u>27,407</u></u>

**5. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	43,548	75,305
Amounts repaid during the financial year	(1,386)	(31,757)
	<u>42,162</u>	<u>43,548</u>
At the end of the financial year	<u><u>42,162</u></u>	<u><u>43,548</u></u>

Disclosure for each director or other person is as follows:

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	43,548	75,305
Amounts repaid during the financial year	(1,386)	(31,757)
	<u>42,162</u>	<u>43,548</u>
At the end of the financial year	<u><u>42,162</u></u>	<u><u>43,548</u></u>