

Company registration number: 600988

PJC Haulage Limited

Unaudited abridged statutory financial statements

for the financial year ended 30 April 2025

PJC Haulage Limited

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PJC Haulage Limited

Directors and other information

Director	Cecilia McDonald
Secretary	Patrick McDonald
Company number	600988
Registered office	PJC Haulage Limited Colt Ballyroan Co Laois
Business address	Colt Ballyroan Co Laois
Accountants	Michael J McCormack & Co Accountants Limited Chartered Accountants Congress House Portarlinton Co Laois
Bankers	Allied Irish Banks Plc Portlaoise Co Laois

PJC Haulage Limited

Accountants' Report to the director on the Unaudited statutory financial statements of PJC Haulage Limited

We have compiled the statutory financial statements set out on pages 3 to 9 of PJC Haulage Limited for the financial year ended 30/04/25.

We have compiled the statutory financial statements which comprise the balance sheet and related notes of PJC Haulage Limited for the financial year ended 30/04/25.

Respective responsibilities of directors and accountants

The company's director is responsible for the statutory financial statements. It is our responsibility to compile the financial statements of PJC Haulage Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the statutory 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 director. 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.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the statutory financial statements.



Michael J McCormack & Co Accountants Limited
Chartered Accountants
Congress House
Portarlington
Co Laois

11 February 2026

PJC Haulage Limited

**Balance sheet
As at 30/04/25**

	2025		2024	
	€	€	€	€
Fixed assets		208,314		154,697
Current assets	63,526		103,255	
Prepayments and accrued income	620		1,856	
		64,146		105,111
Creditors: amounts falling due within one year		(121,934)		(118,676)
Net current liabilities		<u>(57,788)</u>		<u>(13,565)</u>
Total assets less current liabilities		150,526		141,132
Creditors: amounts falling due after more than one year		(136,650)		(135,066)
Accruals and deferred income		(8,733)		(5,836)
Net assets		<u>5,143</u>		<u>230</u>
Capital and reserves		<u>5,143</u>		<u>230</u>

I, as director of PJC Haulage Limited state that:

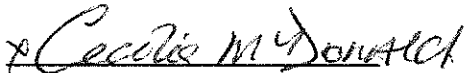
- (a) the company is availing itself of the exemption (and the exemption shall be expressed to be " the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014")
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (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) the company qualifies for the micro companies regime on the grounds that section 280D of the companies act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

PJC Haulage Limited

Balance sheet (continued)
As at 30/04/25

- (i) the directors acknowledge the company's obligations under this Act, to keep adequate accounting records and prepare statutory financial statements which as the company qualifies for the micro company regime and complies with the minimum requirements of the Act in relation to its statutory financial statements is presumed, until the contrary is proved, to 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 (ii) to otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company;and
- (f) 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 statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board



Signature

Cecilia McDonald

Director

Date: 11/2/2026

Company registration number: 600988

PJC Haulage Limited

Notes to the abridged financial statements Financial year ended 30/04/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is PJC Haulage Limited, Colt, Ballyroan, Co Laois. Its company registration number is 600988.

2. Statement of compliance

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

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 Companies Regime issued by the Financial Reporting Council (FRS 105). The company qualifies as a micro company for the period, 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.

Currency

The statutory financial statements are prepared in Euro, which is the functional currency of the entity, and all amounts have been rounded to the nearest Euro.

3. Accounting policies

Going concern

The directors have reviewed the post year end trading of the company and the projected activity for at least one year from the date of signing of the financial statements and are satisfied that the company will continue to trade as a going concern for the foreseeable future.

Revenue Recognition

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

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither the continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, 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. Revenue from the rendering of services is recognised by reference to the stage of the completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all of the following conditions are satisfied: (a) the amount of revenue can be measured reliably; (b) it is probable that the economic benefits associated with the transaction will flow to the company; (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

PJC Haulage Limited

Notes to the abridged financial statements (continued) Financial year ended 30/04/25

Taxation

Tax is recognised in the profit & loss account except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

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 of tangible fixed assets over the estimated useful economic life of that asset as follows:

Fittings fixtures and equipment	- 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.

At each reporting date, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset. If the recoverable amount of an asset is less than the carrying amount the asset is reduced to its recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit & loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit & loss account.

PJC Haulage Limited

Notes to the abridged financial statements (continued) Financial year ended 30/04/25

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Costs are recognised as an expense in the period in which the related revenue is recognised. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. Cost is determined using the first in, first out (FIFO) method. Cost includes the purchase price including taxes and duties, transport and handling directly attributable to bringing the stock to its present location and condition, and where appropriate, less trade discounts and rebates.

At the end of each reporting period, stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit & loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit & loss account.

Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

PJC Haulage Limited

Notes to the abridged financial statements (continued) Financial year ended 30/04/25

Financial instruments

Financial Assets

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Such assets are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit & loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit & loss account.

Financial Liabilities

Basic financial liabilities, including trade and other payables are recognised at transaction price, unless the transaction constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Post Balance Sheet Events

There are no post balance sheet events effecting the company.

PJC Haulage Limited

Notes to the abridged financial statements (continued)
Financial year ended 30/04/25

4. Reserves & dividends

	2025	2024
	€	€
Retained profit at the start of the financial year	130	1,980
Profit for the financial year	34,913	16,150
Dividends paid	(30,000)	(18,000)
At the end of the financial year	<u><u>5,043</u></u>	<u><u>130</u></u>

5. Details of indebtedness

Creditors relating to more than one balance sheet item

The company has leasing/HP and bank loans which are included in the balance sheet as follows:

	2025	2024
Leasing/HP due within one year	31,594	33,815
Leasing/HP due after more than one year	26,741	53,827
	<u><u>58,335</u></u>	<u><u>87,642</u></u>
Bank Loans and overdrafts due within one year	31,347	26,158
Bank Loans due after 1 year	109,909	81,239
	<u><u>141,256</u></u>	<u><u>107,397</u></u>

Bank loans and overdrafts are secured by personal guarantees of €10,000 and €25,000.

The aggregate amount of debt included in creditors under hire purchase and leasing balances in respect of which personal guarantees have been provided is €58,335 (2024 €87,642).

Company Name:PJC Haulage Limited
Year Ended: 30/04/25
Company Number: 600988

Overall Certification to Companies Registration Office

To Whom it May Concern,

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Signature
Patrick McDonald
Secretary



Signature
Cecilia McDonald
Director

Date : 11/2/2026

Date: 11/2/2026