

Michael O'Donovan & Sons Transport Limited

Abridged Unaudited Accounts

Year Ended 31 August 2025

Registered Number : 472425

Michael O'Donovan & Sons Transport Limited

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Michael O'Donovan & Sons Transport Limited

Directors and other information

Directors	Michael O' Donovan Mary O' Donovan
Registered Office	Commons Newmarket Co.Cork
Secretary	Mary O' Donovan
Accountants	Kearney & Company 14 Tralee Road Castleisland Co. Kerry
Bankers	Allied Irish Banks Plc, Newmarket Co.Cork
Solicitors	Charles O'Connor Solrs Scarteen Street Newmarket Co.Cork

Michael O'Donovan & Sons Transport Limited

Directors' Report

for the year ended 31 August 2025

The directors present their report and the Financial Statements for the year ended 31 August 2025

Principal Activity

The company's main activity is the haulage of ingredients mainly for the agriculture industry.

Results and Dividends

	2025	2024
	€	€
The profit/(Loss) for the financial year before taxation amounted to	-	-

Directors

In accordance with the Articles of Association, Michael O' Donovan and Mary O' Donovan retire by rotation and , being eligible, offer themselves for re-election.

Post Balance Sheet Events

The company ceased operations on 30th June 2023.

Directors and Secretary's Interests

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

	As at 31st August 2025	
	No. of Shares	% of Issued Share Capital
Michael O' Donovan	50	50%
Mary O' Donovan	50	50%

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.

Michael O'Donovan & Sons Transport Limited

Directors' Report (continued)
for the year ended 31 August 2025

Accounting Records

The directors acknowledge their responsibilities under Sections 281 and 285 of the Companies Act 2014 to keep accounting records for the company. Our accounting records are kept at Commons, Newmarket, Co.Cork.

On behalf of the Board

Mary O' Donovan

Signature

Michael O' Donovan

Signature

Mary O' Donovan
Director

Michael O' Donovan
Director

Date : 12th January 2026

Michael O'Donovan & Sons Transport Limited

DIRECTORS' RESPONSIBILITIES STATEMENTS

General responsibilities

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company Law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to ;

- 1) Select suitable accounting policies and then apply them consistently
- 2) Make judgements and estimates that are reasonable and prudent
- 3) State whether the statutory 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 these standards.
- 4) Prepare the statutory 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 and enable them to ensure that the statutory 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.

Directors' declaration on unaudited financial statements

In relation to the statutory financial statements as set out on pages 9 to 13

- * The directors approve these statutory 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 Kearney & Co Accountants, the company's accounting records and provided all the information 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 31st August 2025

On behalf of the board

Mary O' Donovan
Director

Michael O' Donovan
Director

Date : 12th January 2026

Accountants' report to the directors on the unaudited financial statements of Michael O'Donovan & Sons Transport limited

We have compiled the statutory financial statements set out on pages 8 to 13 of Michael O'Donovan & Sons Transport Limited for the year ended 31 August 2025

Respective responsibilities of directors and Accountants

As described on page 6 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Michael O'Donovan & Sons Transport Limited from the accounting records, information and explanations supplied to us by the directors.

SCOPE OF WORK

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

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 financial statements.

Marcus Kearney
Kearney & Co
Accountants

Date : 12th January 2026

Michael O'Donovan & Sons Transport Limited

Unaudited Profit and Loss Account for the year ended 31 August 2025

	Notes	2025 €	2024 €
Turnover (excl Vat)	2		
Overhead Expenses - Schedule 1			
Operating Profit	3	-	-
Interest Payable and gains on disposals		-	-
Profit on ordinary activities before tax		-	-
Taxation			
Profit/(Loss) on ordinary activities after tax		-	-
Accumulated (loss)/profit brought forward		- 57,093	- 57,093
Accumulated (loss)/Profit carried forward		- 57,093	- 57,093

The turnover and operating profit relate to continuing operations as no businesses were acquired or disposed of in 2024 or 2025.

A separate statement of Total Recognised Gains and Losses is not required, as there are none other than those reflected in the Profit and Loss Account.

On behalf of the board

Mary O' Donovan
Director

Michael O'Donovan
Director

12th January 2026

Michael O'Donovan & Sons Transport Limited

Unaudited Balance Sheet at 31 August 2025

	Notes	2025 €	2025 €	2024 €	2024 €
Fixed Assets					
Tangible Assets	7		52,998		52,998
			-----		-----
			52,998		52,998
Current Assets					
Trade Debtors	8	55,403		55,403	
Cash at Bank/ On Hands		-		-	
		-----		-----	
		55,403		55,403	
Creditors : amounts falling due within one year	9	165,394		165,394	
		-----		-----	
Net Current Assets			- 109,991		- 109,991
			-----		-----
Total Assets less Current Liabilities			- 56,993		- 56,993
			-----		-----
Creditors : amounts falling due after more than one year			-		-
			-----		-----
Net Assets			- 56,993		- 56,993
			=====		=====
Capital and Reserves					
Called up share capital	10		100		100
Profit and loss account	11		- 57,093		- 57,093
			-----		-----
Shareholders' Funds - Equity			- 56,993		- 56,993
			=====		=====

We as directors of Michael O'Donovan & Sons Transport Limited state that ;

- (a) the company is availing itself of the audit 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 section 358 or 359, as appropriate, 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, and
- (d) the directors acknowledge the obligations of the company, under this Act, to
 - (i) keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) the company has relied on the specific exemption contained in S.352 Companies Act 2014 and 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 have been properly prepared in accordance with S.353 Companies Act 2014.

On behalf of the Board

Mary O' Donovan
Mary O'Donovan (Director)

Michael O' Donovan
Michael O'Donovan (Director)

12.Jän.26

Michael O'Donovan & Sons Transport Limited

Notes to the financial statements for the year ended 31 August 2025

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows :

Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council as promulgated by The Institute of Certified Public accountants in Ireland.

Cash Flow Statement

The company meets the size criteria for a small company set by the Companies act 2014 and therefore in accordance with FRS 1 : Cash Flow Statements, it has not prepared a cash flow statement.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal instalments over their expected useful lives which are as follows :

Plant, machinery and equipment	-	8 years
Motor Vehicles	-	5 years

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

The charge for taxation is based on the profit for the year.

Michael O'Donovan & Sons Transport Limited

Notes to the Unaudited Financial Statements for the year ended 31 August 2025

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10.	Share Capital		
		2025	2024
		€	€
	Authorised Equity		
	100,000 Ordinary shares of €1.00 each	100,000	100,000
		=====	=====
	Allotted , called up and fully paid equity		
	100 Ordinary shares of €1.00 each	100	100
11.	Equity Reserves		
		Profit	Profit
		and Loss	and Loss
		Account	Account
		€	€
	At 1 September 2024	- 57,093	- 57,093
	Profit/Loss for the year	-	-
		-----	-----
	at 31 August 2025	- 57,093	- 57,093
		=====	=====
12.	Reconciliation of movements in shareholders' funds		
		2025	2024
		€	€
	Profit/Loss for the year	-	-
	Opening shareholders' funds	- 57,093	- 57,093
		-----	-----
		- 57,093	- 57,093
		=====	=====