

**JWT HAULAGE LTD**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# **JWT HAULAGE LTD**

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# **JWT HAULAGE LTD**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director 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 director must not approve the financial statements unless they is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

**Signed on behalf of the board**

**David Whitty**  
**Director**

**14 January 2026**

**JWT HAULAGE LTD**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of JWT HAULAGE LTD**  
**for the financial year ended 30 June 2025**

In accordance with the engagement letter dated 14 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of JWT HAULAGE LTD, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that JWT HAULAGE LTD has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of JWT HAULAGE LTD. You consider that JWT HAULAGE LTD is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of JWT HAULAGE LTD. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**SUSAN MORRISSEY**

Chartered Accountants and Registered Auditors  
Canopy Street  
Cashel  
Co Tipperary  
Republic of Ireland

**14 January 2026**

# JWT HAULAGE LTD

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>1,301,366</u>	<u>1,006,592</u>
<b>Current Assets</b>			
Debtors	8	412,161	381,007
Cash and cash equivalents		<u>36,008</u>	<u>18,291</u>
		<u>448,169</u>	<u>399,298</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(322,946)</u>	<u>(399,260)</u>
<b>Net Current Assets</b>		<u>125,223</u>	<u>38</u>
<b>Total Assets less Current Liabilities</b>		<u>1,426,589</u>	<u>1,006,630</u>
<b>Creditors:</b> amounts falling due after more than one year	10	<u>(854,606)</u>	<u>(646,551)</u>
<b>Net Assets</b>		<u><u>571,983</u></u>	<u><u>360,079</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
Retained earnings		<u>571,981</u>	<u>360,077</u>
<b>Equity attributable to owners of the company</b>		<u><u>571,983</u></u>	<u><u>360,079</u></u>

We as Director's of JWT HAULAGE LTD, 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 358 are satisfied,

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

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

**Approved by the board on 14 January 2026 and signed on its behalf by:**

**David Whitty**  
Director

# JWT HAULAGE LTD

## RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 July 2023</b>	2	262,966	262,968
Profit for the financial year	-	97,111	97,111
<b>At 30 June 2024</b>	2	360,077	360,079
Profit for the financial year	-	211,904	211,904
<b>At 30 June 2025</b>	<b>2</b>	<b>571,981</b>	<b>571,983</b>

# JWT HAULAGE LTD

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

JWT HAULAGE LTD is a company limited by shares incorporated in Ireland. Poulemarle, Taghmon, Co Wexford is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant 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.

#### Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

# JWT HAULAGE LTD

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Taxation

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>225,163</b>	162,315
(Profit) on disposal of tangible assets	<b>(20,125)</b>	(6,347)
Loss on foreign currencies	<b>5,154</b>	2,569
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>49,985</b>	46,714
	<u><u>          </u></u>	<u><u>          </u></u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 19, (2024 - 17).

	<b>2025</b>	2024
	<b>Number</b>	Number
All employees	<b>19</b>	17
	<u><u>          </u></u>	<u><u>          </u></u>

# JWT HAULAGE LTD

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

**6. Tax on profit**

	2025 €	2024 €
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	<u>20,764</u>	<u>12,883</u>

**(b) Factors affecting tax charge for the financial year**

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>232,668</u>	<u>109,994</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	29,084	13,749
<b>Effects of:</b>		
Capital allowances for period in excess of depreciation	(8,320)	32
Losses b/fwd from previous years	-	(898)
Total tax charge for the financial year (Note 6 (a))	<u>20,764</u>	<u>12,883</u>

**7. Tangible assets**

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 July 2024	1,547,309	939	1,368	1,549,616
Additions	510,229	4,083	-	514,312
Disposals	(58,000)	-	-	(58,000)
At 30 June 2025	<u>1,999,538</u>	<u>5,022</u>	<u>1,368</u>	<u>2,005,928</u>
<b>Depreciation</b>				
At 1 July 2024	541,326	501	1,197	543,024
Charge for the financial year	224,365	627	171	225,163
On disposals	(63,625)	-	-	(63,625)
At 30 June 2025	<u>702,066</u>	<u>1,128</u>	<u>1,368</u>	<u>704,562</u>
<b>Net book value</b>				
At 30 June 2025	<u>1,297,472</u>	<u>3,894</u>	<u>-</u>	<u>1,301,366</u>
At 30 June 2024	<u>1,005,983</u>	<u>438</u>	<u>171</u>	<u>1,006,592</u>

**8. Debtors**

	2025 €	2024 €
Trade debtors	283,101	297,325
Other debtors	110,912	69,432
Taxation and social welfare	13,481	14,250
Prepayments	4,667	-
	<u>412,161</u>	<u>381,007</u>

# JWT HAULAGE LTD

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>9. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	44,741	55,825
Trade creditors	133,566	123,554
Taxation and social welfare	88,724	119,576
Director's current account (Note 13)	27,822	69,350
Other creditors	22,243	21,110
Pension accrual	160	495
Accruals	5,690	9,350
	<u>322,946</u>	<u>399,260</u>
<b>10. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Finance leases and hire purchase contracts	854,606	646,551
	<u>854,606</u>	<u>646,551</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable between one and five years	854,606	646,551
	<u>854,606</u>	<u>646,551</u>
<b>11. Income Statement</b>		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 July 2024	360,077	262,966
Profit for the financial year	211,904	97,111
	<u>571,981</u>	<u>360,077</u>
At 30 June 2025	571,981	360,077
	<u>571,981</u>	<u>360,077</u>
<b>12. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>13. Director's remuneration and transactions</b>	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Remuneration	46,192	44,914
	<u>46,192</u>	<u>44,914</u>
<b>14. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>15. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board on 14 January 2026.		