

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: McNamara Hauliers Limited

Company Number: 429559

Financial Year: 1 January 2025 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Martha Cannon

Martha Cannon
Director

6 February 2026

Emmet McNamara

Emmet McNamara
Secretary

6 February 2026

Company Number: 429559

McNamara Hauliers Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

McNamara Hauliers Limited
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McNamara Hauliers Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that law, the directors 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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'Dwyer Delaney Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and 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 financial year ended 31 December 2025."

Signed on behalf of the board

Emmet McNamara

Emmet McNamara
Director

6 February 2026

Martha Cannon

Martha Cannon
Director

6 February 2026

McNamara Hauliers Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of McNamara Hauliers Limited for the financial year ended 31 December 2025

In accordance with our engagement letter 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 31 December 2025 as set out on pages 5 to 11 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.

This report is made solely to the Board of Directors of McNamara Hauliers Limited, as a body, 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 Board of Directors 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 Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that McNamara Hauliers Limited 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 loss of McNamara Hauliers Limited. You consider that McNamara Hauliers Limited 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 McNamara Hauliers Limited. 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.

Tara Sherlock

Tara Sherlock
for and on behalf of
O'DWYER DELANEY LIMITED
Chartered Certified Accountants
33 Upper Fitzwilliam Street
Dublin 2

6 February 2026

McNamara Hauliers Limited
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>21,232</u>	<u>46,616</u>
Current Assets			
Debtors	8	14,779	15,393
Cash and cash equivalents		<u>9,685</u>	<u>1,211</u>
		<u>24,464</u>	<u>16,604</u>
Creditors: amounts falling due within one year	9	<u>(23,343)</u>	<u>(35,651)</u>
Net Current Assets/(Liabilities)		<u>1,121</u>	<u>(19,047)</u>
Total Assets less Current Liabilities		<u><u>22,353</u></u>	<u><u>27,569</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>22,253</u>	<u>27,469</u>
Equity attributable to owners of the company		<u><u>22,353</u></u>	<u><u>27,569</u></u>

McNamara Hauliers Limited
BALANCE SHEET

as at 31 December 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of McNamara Hauliers 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 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 6 February 2026 and signed on its behalf by:

Emmet McNamara

Emmet McNamara
Director

Martha Cannon

Martha Cannon
Director

McNamara Hauliers Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	36,234	36,334
Loss for the financial year	-	(8,765)	(8,765)
At 31 December 2024	100	27,469	27,569
Loss for the financial year	-	(5,216)	(5,216)
At 31 December 2025	100	22,253	22,353

McNamara Hauliers Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

McNamara Hauliers Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 429559. The registered office of the company is 33 Upper Fitzwilliam Street, Dublin 2. The principal activity of the company was trading as a haulage company. 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 financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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	- 20% Straight Line
Fixtures, fittings and equipment	- Fully Depreciated

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.

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.

McNamara Hauliers Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Ordinary share capital

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

3. Going concern

The directors have a reasonable expectation, having made appropriate enquiries, that the company has adequate reasonable resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	25,384	31,319
(Profit) on disposal of tangible assets	-	(2,121)
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	-	1,222
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Production	<u> 1</u>	<u> 1</u>

McNamara Hauliers Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2025	175,896	602	176,498
	<u>175,896</u>	<u>602</u>	<u>176,498</u>
At 31 December 2025	175,896	602	176,498
	<u>175,896</u>	<u>602</u>	<u>176,498</u>
Depreciation			
At 1 January 2025	129,281	601	129,882
Charge for the financial year	25,384	-	25,384
	<u>154,665</u>	<u>601</u>	<u>155,266</u>
At 31 December 2025	154,665	601	155,266
	<u>154,665</u>	<u>601</u>	<u>155,266</u>
Net book value			
At 31 December 2025	<u>21,231</u>	<u>1</u>	<u>21,232</u>
At 31 December 2024	<u>46,615</u>	<u>1</u>	<u>46,616</u>
	<u>46,615</u>	<u>1</u>	<u>46,616</u>
8. Debtors		2025	2024
		€	€
Trade debtors		8,586	4,884
Taxation		1,000	6,581
Prepayments		5,193	3,928
		<u>14,779</u>	<u>15,393</u>
		<u>14,779</u>	<u>15,393</u>
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		2,753	347
Taxation		527	391
Directors' current accounts (Note 12)		18,000	33,000
Accruals		2,063	1,913
		<u>23,343</u>	<u>35,651</u>
		<u>23,343</u>	<u>35,651</u>
10. Income Statement		2025	2024
		€	€
At 1 January 2025		27,469	36,234
Loss for the financial year		(5,216)	(8,765)
		<u>22,253</u>	<u>27,469</u>
At 31 December 2025		<u>22,253</u>	<u>27,469</u>
		<u>22,253</u>	<u>27,469</u>
11. Capital commitments			
The company had no material capital commitments at the financial year-ended 31 December 2025.			
12. Directors' remuneration and transactions		2025	2024
		€	€
Remuneration		27,000	27,000
		<u>27,000</u>	<u>27,000</u>
		<u>27,000</u>	<u>27,000</u>

McNamara Hauliers Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

The following amounts are repayable to the directors:

	2025	2024
	€	€
Emmet McNamara	<u>18,000</u>	<u>33,000</u>

13. Controlling interest

Emmet McNamara is the director of this company who holds 100% of the issued ordinary share capital.

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 February 2026.