

Thomas McDonald Plant Hire Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Thomas McDonald Plant Hire Limited
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Thomas McDonald Plant Hire Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Thomas McDonald Mrs Michelle McDonald
Company Secretary	Mrs Michelle McDonald
Company Number	421552
Registered Office	Ballinacor Tinahely Wicklow
Business Address	Ballinacor Tinahely Wicklow Ireland
Accountants	Ansell Ryan Young Certified Public Accountants Mill Street Tullow Carlow

Thomas McDonald Plant Hire Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

	2025	2024
	€	€
Fixed Assets	<u>182,932</u>	<u>184,245</u>
Current assets	22,660	24,425
Creditors: amounts falling due within one year	<u>(103,875)</u>	<u>(90,748)</u>
Net Current Liabilities	(81,215)	(66,323)
Total Assets less Current Liabilities	101,717	117,922
Creditors: amounts falling due after more than one year	<u>(18,357)</u>	<u>(45,347)</u>
Accruals and deferred income	(2,800)	(1,400)
Net Assets	<u>80,560</u>	<u>71,175</u>
Capital and Reserves	<u>80,560</u>	<u>71,175</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Thomas McDonald Plant Hire 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 1/4/26 and signed on its behalf by:

Mr Thomas McDonald
Director



Mrs Michelle McDonald
Director



Thomas McDonald Plant Hire Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Thomas McDonald Plant Hire Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 421552. The registered office of the company is Ballinacor, Tinahely, Wicklow. 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.

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-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company 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.

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. Cost comprises purchase price and other directly attributable costs. Freehold land is stated at cost and is not depreciated. 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:

Land and buildings freehold	-	
Plant and machinery	-	12.5% Reducing balance
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Reducing balance

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.

Trade and other debtors

Trade and other debtors are recognised at fair value.

Borrowing costs

All 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 recognised at fair value.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position date.

Ordinary share capital

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

Thomas McDonald Plant Hire Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
 for the financial year ended 30 June 2025

3. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	71,075	46,523
Profit for the financial year	9,385	24,552
Profit carried forward	80,460	71,075

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on
1/4/26.