

TREACY PLANT HIRE LIMITED

BALLYWILLIAM, SHINRONE,

BIRR, CO. OFFALY.

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

TREACY PLANT HIRE LIMITED

BALLYWILLIAM, SHINRONE, BIRR, CO. OFFALY.

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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TREACY PLANT HIRE LIMITED

BALLYWILLIAM, SHINRONE, BIRR, CO. OFFALY.

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

DIRECTORS AND OTHER INFORMATION

Directors	Mr. N. Treacy Ms.C. O'Brien
Company Number	424230
Secretary and Registered Office	Mr. N. Treacy Ballywilliam, Shinrone, Birr, Co. Offaly.
Accountants	Mulcahy & Associates, Distillery View House, Roxborough Mews, Midleton, Co. Cork.
Bankers	Bank of Ireland, Lower Castle Street, Roscrea, Co. Tipperary.

TREACY PLANT HIRE LIMITED

BALLYWILLIAM, SHINRONE, BIRR, CO. OFFALY.

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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.

TREACY PLANT HIRE LIMITED

BALLYWILLIAM, SHINRONE, BIRR, CO. OFFALY.

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 5 to 7:

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 judgments 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 Mulcahy & Associates, 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 31 August 2025.

Signed on behalf of the Board:

N. Treacy – Director

Date: 13th March 2026

C. O'Brien – Director

Date: 13th March 2026

TREACY PLANT HIRE LIMITED

BALLYWILLIAM, SHINRONE, BIRR, CO. OFFALY.

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

STATEMENT OF ACCOUNTING POLICIES

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

1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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 (“FRS 105”). The company qualifies as a micro company for the period, as defined by section 280D of 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 Companies Act 2014 and FRS 105.

2. TURNOVER

Turnover represents net sales to customers and excludes Value Added Tax.

3. TANGIBLE FIXED ASSETS

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Computer Equipment	-	20% Straight Line
Motor Vehicles	-	20% Straight Line
Power Machinery	-	20% Straight Line

4. STOCKS

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution

5. REPORTING CURRENCY

All figures are stated in Euro.

TREACY PLANT HIRE LIMITED

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ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

NOTES TO THE FINANCIAL STATEMENTS

1. CALLED UP SHARE CAPITAL	2025	2024
Authorised:	€	€
100,000 Ordinary Shares of €1 each	100,000	100,000
	<hr/>	<hr/>
Allotted, called-up and fully paid:	€	€
1 Ordinary Shares of €1 each	1	1
	<hr/>	<hr/>

2. INTERESTS OF THE DIRECTORS AND SECRETARY

The interests of the directors and secretary in the share capital of the Company were as follows:

Number of Shares Held

31 August

Ordinary Shares of €1 each	2025	2024
<u>Director and Secretary:</u>		
Mr. N. Treacy	1	1
<u>Directors:</u>		
Ms. C. O'Brien	-	-

3. WAGES AND SALARIES

	2025	2024
	€	€
Wages and Salaries	25,415	28,870
Social Welfare costs	-	-
Retirement Benefits	-	-
	<hr/>	<hr/>
	25,415	28,870
	<hr/>	<hr/>
	€	€
Employees' Wages	-	-
Directors' Remuneration	25,415	28,870
	<hr/>	<hr/>
	25,415	28,870
	<hr/>	<hr/>
Average number of persons employed	1	1
	<hr/>	<hr/>

4. PLACE OF INCORPORATION & REGISTERED OFFICE ADDRESS

Treacy Plant Hire limited is a private company limited by shares, and incorporated in the Republic of Ireland. Its registered office address is Ballywilliam, Shinrone, Birr, Co. Offaly.

5. APPROVAL OF THE SHAREHOLDERS' FINANCIAL STATEMENTS

The Shareholders' Financial Statements were approved by the Directors on 13th March 2026.