

Company Number: 208332

Chris Barry Plant Hire Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Chris Barry Plant Hire Limited

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Chris Barry Plant Hire Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

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.

Signed on behalf of the board

Christopher Barry
Director

24 February 2026

Gillian Barry
Director

24 February 2026

Chris Barry Plant Hire Limited

STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	1,242,481	1,168,439
Current Assets			
Debtors	7	360,427	518,667
Cash and cash equivalents		136,618	20,467
		497,045	539,134
Creditors: amounts falling due within one year	8	(636,822)	(798,210)
Net Current Liabilities		(139,777)	(259,076)
Total Assets less Current Liabilities		1,102,704	909,363
Creditors: amounts falling due after more than one year	9	(250,963)	(150,712)
Net Assets		851,741	758,651
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings		851,738	758,648
Equity attributable to owners of the company		851,741	758,651

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 Chris Barry 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. 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 24 February 2026 and signed on its behalf by:

Christopher Barry
Director

Gillian Barry
Director

Chris Barry Plant Hire Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	3	712,487	712,490
Profit for the financial year	-	46,161	46,161
At 31 May 2024	3	758,648	758,651
Profit for the financial year	-	93,090	93,090
At 31 May 2025	3	851,738	851,741

Chris Barry Plant Hire Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Chris Barry Plant Hire Limited is a company limited by shares incorporated in Ireland

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

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- Quarry 5% Reducing balance & 0% Straight line
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

Property, plant and equipment 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 Statement of Financial Position 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 Income Statement.

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.

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.

Chris Barry Plant Hire Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

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.

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.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	235,107	241,083
Loss/(profit) on disposal of property, plant and equipment	29,250	(40,000)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	15,514	12,624
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 20, (2024 - 25).

	2025	2024
	Number	Number
Director	2	2
Employees	18	23
	<u> </u>	<u> </u>
	20	25
	<u> </u>	<u> </u>

Chris Barry Plant Hire Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

6. Property, plant and equipment

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost					
At 1 June 2024	318,206	3,724,552	180,273	144,004	4,367,035
Additions	-	345,899	-	7,500	353,399
Disposals	-	(88,500)	-	-	(88,500)
At 31 May 2025	318,206	3,981,951	180,273	151,504	4,631,934
Depreciation					
At 1 June 2024	116,444	2,890,529	93,336	98,287	3,198,596
Charge for the financial year	7,745	192,451	20,901	14,010	235,107
On disposals	-	(44,250)	-	-	(44,250)
At 31 May 2025	124,189	3,038,730	114,237	112,297	3,389,453
Net book value					
At 31 May 2025	194,017	943,221	66,036	39,207	1,242,481
At 31 May 2024	201,762	834,023	86,937	45,717	1,168,439

On 27 May 2013 the company acquired a quarry for €225,000 plus costs from M & T Lydon at Curragh, Adrigole, Co. Cork. The full cost of acquisition which has been recognised is to be paid by deferred payments over the next 8 years.

7. Debtors

	2025 €	2024 €
Taxation	25,427	8,667
Accrued income	335,000	510,000
	360,427	518,667

8. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	10,035	10,000
Net obligations under finance leases and hire purchase contracts	106,935	106,100
Trade creditors	419,004	581,366
Taxation	24,503	23,492
Directors' current accounts (Note 12)	73,395	73,992
Accruals	2,950	3,260
	636,822	798,210

Chris Barry Plant Hire Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Other loans	30,000	40,000
Finance leases and hire purchase contracts	220,963	110,712
	<u>250,963</u>	<u>150,712</u>
Loans		
Repayable in one year or less, or on demand	10,035	10,000
Repayable between one and two years	10,000	10,000
Repayable between two and five years	20,000	30,000
	<u>40,035</u>	<u>50,000</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	106,935	106,100
Repayable between one and five years	220,963	110,712
	<u>327,898</u>	<u>216,812</u>
10. Income Statement		
	2025	2024
	€	€
At 1 June 2024	758,648	712,487
Profit for the financial year	93,090	46,161
	<u>851,738</u>	<u>758,648</u>
11. Capital commitments		
The company has €120,000 in capital commitments at the financial year end in relation to the purchase of quarry at Curragh, Adrigole, Co. Cork. This capital commitment is to be paid over the next 8 years.		
12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	34,519	35,070
Pension contributions	19,889	16,210
	<u>54,408</u>	<u>51,280</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Christopher Barry	<u>73,395</u>	<u>73,992</u>
13. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.		