

Company Number: 577430

Joe Kenny Plant Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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

Mr Brian Kenny
Director

Mr Damien Kenny
Director

22 December 2025

Joe Kenny Plant Limited**BALANCE SHEET**

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	20,427	40,852
		<hr/>	<hr/>
Current Assets			
Debtors	6	201,068	201,068
Cash and cash equivalents		22	22
		<hr/>	<hr/>
		201,090	201,090
		<hr/>	<hr/>
Net Current Assets		201,090	201,090
		<hr/>	<hr/>
Total Assets less Current Liabilities		221,517	241,942
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		221,417	241,842
		<hr/>	<hr/>
Equity attributable to owners of the company		221,517	241,942
		<hr/> <hr/>	<hr/> <hr/>

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 Joe Kenny Plant 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 22 December 2025 and signed on its behalf by:

Mr Brian Kenny
Director

Mr Damien Kenny
Director

Joe Kenny Plant Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	-	208,034	208,034
Profit for the financial year	-	33,808	33,808
At 31 March 2024	100	241,842	241,942
Loss for the financial year	-	(20,425)	(20,425)
At 31 March 2025	100	221,417	221,517

Joe Kenny Plant Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Joe Kenny Plant Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 577430. The registered office of the company is Lismany, Lawrencetown, Ballinasloe, Co. Galway which is also the principal place of business of the company. The principal activity of the company during the financial year was plant hire. 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 March 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.

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. 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	- 10% Straight line
Motor vehicles	- 10% 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.

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.

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.

Joe Kenny Plant Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	20,425	20,421
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 April 2024	176,184	28,040	204,224
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	176,184	28,040	204,224
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 April 2024	140,942	22,430	163,372
Charge for the financial year	17,621	-	17,621
On disposals	-	2,804	2,804
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	158,563	25,234	183,797
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 March 2025	17,621	2,806	20,427
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 March 2024	35,242	5,610	40,852
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

6. Debtors

	2025	2024
	€	€
Amounts owed by connected parties (Note 9)	196,988	200,591
Other debtors	80	80
Taxation	4,000	397
	<u><u> </u></u>	<u><u> </u></u>
	201,068	201,068
	<u><u> </u></u>	<u><u> </u></u>

7. Income Statement

	2025	2024
	€	€
At 1 April 2024	241,842	208,034
(Loss)/profit for the financial year	(20,425)	33,808
	<u> </u>	<u> </u>
At 31 March 2025	221,417	241,842
	<u><u> </u></u>	<u><u> </u></u>

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

9. Related party transactions

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

Balance 2025	Movement in year	Balance 2024	Maximum in year
€	€	€	€
196,988	(3,603)	200,591	-
<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

Joe Kenny Plant Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 December 2025.