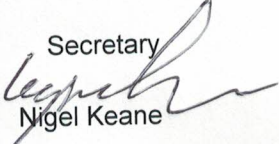


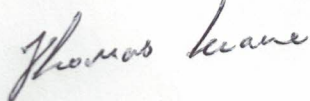
**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**

Company Name: National Vehicle and Plant Driver Training Ltd  
Company number: 651802  
Financial Year: 31 May 2025

**CERTIFICATE:**

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Secretary  
  
Nigel Keane

Director  
Thomas Keane 

Date: 28-01-2026

Date: 28 / 01 / 2026

Company registration number: 651802

**National Vehicle and Plant Driver Training Ltd**  
**Trading as National Vehicle & Plant Driver Training Ltd**

**Unaudited abridged financial statements**  
**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**Year ended 31 May 2025**

# National Vehicle and Plant Driver Training Ltd

Extract from the Directors report in accordance with section 229 of the Companies Act 2014  
Year ended 31 May 2024

Directors and secretary and their interests

## Contents

At 31/05/24  
Number

Directors:

Neil Burns

Patrick Ward

Company secretary:

Neil Burns

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Company secretary:

Neil Burns

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**National Vehicle and Plant Driver Training Ltd**

**Extract from the Directors report in accordance with section 329 of the Companies Act 2014.  
Year ended 31 May 2025**

**Directors and secretary and their interests**

	<b>At 31/05/25</b>	<b>At 01/06/24</b>
	<b>Number</b>	<b>Number</b>
<b>Directors:</b>		
Nigel Keane	99	99
Thomas Keane	1	1
<b>Company secretary:</b>		
Nigel Keane	99	99

## National Vehicle and Plant Driver Training Ltd

### Directors responsibilities statement Year ended 31 May 2025

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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.

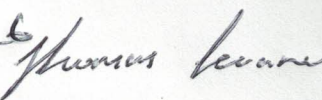
In preparing these financial statements, the directors are required to:

- 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. 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 on

  
Nigel Keane (Director)

28/01/2026 

Thomas Keane (Director)

**National Vehicle and Plant Driver Training Ltd**

**Directors' declaration on unaudited financial statements**  
**Statement of Directors' responsibilities for the shareholders' financial statements**

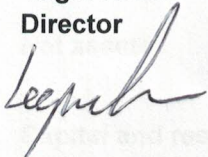
In relation to the financial statements as set out on pages 10 to 12 :

- 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 Kathryn Hempenstall & Company, all the company's accounting records and provided all the information necessary for all 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 31st May 2025.

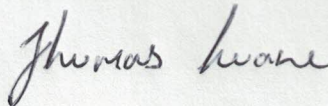
Signed on behalf of the board on

28/01/2026

**Nigel Keane**  
**Director**



**Thomas Keane**  
**Director**



**National Vehicle and Plant Driver Training Ltd**

**Statement of financial position  
31 May 2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		€	€
<b>Fixed assets</b>			
Tangible assets		32,062	18,596
		<u>32,062</u>	<u>18,596</u>
<b>Current assets</b>			
Debtors	5	26,855	28,023
Cash at bank and in hand		97,378	82,046
		<u>124,233</u>	<u>110,069</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(16,297)</u>	<u>(12,252)</u>
<b>Net current assets</b>		107,936	97,817
<b>Total assets less current liabilities</b>		139,998	116,413
<b>Creditors: amounts falling due after more than one year</b>		(4,900)	(5,340)
<b>Net assets</b>		<u>135,098</u>	<u>111,073</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	7	100	100
Profit and loss account		134,998	110,973
<b>Shareholders funds</b>		<u>135,098</u>	<u>111,073</u>

We, as directors of National Vehicle and Plant Driver Training Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and

**The notes on pages 6 to 12 form part of these abridged financial statements.**

**National Vehicle and Plant Driver Training Ltd**

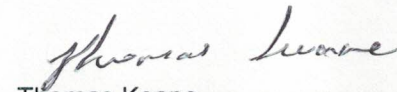
**Statement of financial position (continued)  
31 May 2025**

- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

28/01/2026

These abridged financial statements were approved by the board of directors on and signed on behalf of the board by:

  
Nigel Keane  
Director

  
Thomas Keane  
Director

The notes on pages 6 to 12 form part of these abridged financial statements.

## **National Vehicle and Plant Driver Training Ltd**

### **Notes to the abridged financial statements Year ended 31 May 2025**

#### **1. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in euros, which is the functional currency of the entity.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## **National Vehicle and Plant Driver Training Ltd**

### **Notes to the abridged financial statements (continued) Year ended 31 May 2025**

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

## National Vehicle and Plant Driver Training Ltd

### Notes to the abridged financial statements (continued)

Year ended 31 May 2025

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**National Vehicle and Plant Driver Training Ltd**

**Notes to the abridged financial statements (continued)  
Year ended 31 May 2025**

**2. Staff costs**

The average number of persons employed by the company during the year, including the directors, was as follows:

	<b>2025</b>	2024
	<b>Number</b>	Number
Directors	2	2

The aggregate payroll costs incurred during the year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	65,403	63,370
Social insurance costs	3,124	2,915
	<u>68,527</u>	<u>66,285</u>

**3. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	65,403	63,370

**4. Stocks and Work in Progress**

Work in progress

	<b>2025</b>	2024
	€	€
Work in progress	-	-

Work in progress represents unbilled work at the year-end.

**5. Debtors**

Trade debtors  
Other debtors - directors loan account  
Other debtors - wages overpaid

	<b>2025</b>	2024
	€	€
Trade debtors	24,151	28,023
Other debtors - directors loan account	2,704	-
Other debtors - wages overpaid	-	-
	<u>26,855</u>	<u>28,023</u>

**National Vehicle and Plant Driver Training Ltd**

**Notes to the abridged financial statements (continued)**  
**Year ended 31 May 2025**

**6. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Obligations under finance leases/HP agreements	10,214	5,093
Other creditors - directors loan account	853	609
Net pay control	-	91
Tax and social insurance:		
PAYE and social welfare	459	1,109
Corporation tax	3,474	4,053
Accruals	1,297	1,297
	16,297	12,252

Amounts owed to directors are unsecured, interest free and repayable on demand.

**7. Share capital**

**Authorised share capital**

	<b>2025</b>		<b>2024</b>	
	Number	€	Number	€
Ordinary shares shares of € 1.00 each	100,000	100,000	100,000	100,000

**Issued, called up and fully paid**

	<b>2025</b>		<b>2024</b>	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
Ordinary shares shares of € 1.00 each	100	100	100	100

**8. Events after the end of the reporting period**

There were no significant events in relation to the company post year-end.

**9. Related party transactions**

There were no related party transactions during the year.

**10. Equity Reserves / Profit and Loss**

	<b>Profit and loss account</b>	<b>Total</b>	<b>Total</b>
	€	€	€
Profit for the year	24,025	24,025	24,025

**National Vehicle and Plant Driver Training Ltd**

**Notes to the abridged financial statements (continued)  
Year ended 31 May 2025**

<b>11. Reconciliation of movements in shareholders' funds</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit for the year	24,025	28,184
Opening shareholders' funds	110,973	82,789
Closing shareholders' funds	<u>134,998</u>	<u>110,973</u>
	<u>134,998</u>	<u>110,973</u>
Opening balance - due to (by) director	1,838	2,780
Advanced by director during year	(6,181)	(6,753)
Closing balance - due to (by) director	(4,343)	(3,973)
	2,495	2,807
Opening balance - due to (by) director	1,200	-
Advanced by director during year	(1,200)	-
Closing balance - due to (by) director	-	-
	2,495	2,807
Due with/ to bank	1,000	609
Due from/ to other parties	1,495	2,198
Directors' interests	2,025	4,174
Drawings/ dividends	(80)	(20)
Other items	(100)	(100)

**National Vehicle and Plant Driver Training Ltd**

**Notes to the abridged financial statements (continued)  
Year ended 31 May 2025**

**12. Transactions with directors**

The following are the movement on the director's interest-free loan to the company.

	<b>2025</b>	2024
	€	€
<b>Director's loan account - Nigel Keane</b>		
Opening balance - due to/ (by) director	609	4,172
Advanced by director during year	1,838	2,790
Less: repaid to director	(5,151)	(6,353)
Closing balance - due to / (by) director	<u>(2,704)</u>	<u>609</u>
	<b>2025</b>	2024
	€	€
<b>Director's loan account - Thomas Keane</b>		
Opening balance - due to/ (by) director	-	-
Advanced by director during year	3,043	-
Less: repaid to director	(2,000)	-
Closing balance - due to / (by) director	<u>853</u>	<u>-</u>
	<b>2025</b>	2024
	€	€
Due within one year	(1,851)	609
Due after more than one year	-	-
	<u>1,851</u>	<u>609</u>
	<b>2025</b>	2024
	€	€
<b>Directors interests</b>		
<u>Ordinary shares held</u>		
Nigel Keane	99	99
Thomas Keane	1	1
	<u>100</u>	<u>100</u>

**13. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on .

*28/01/2026*