



Company Number: 305670

E.S.K. Plant Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

E.S.K. Plant Limited
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E.S.K. Plant Limited
DIRECTORS AND OTHER INFORMATION

Directors	Joe Holohan Deirdre Holohan
Company Secretary	Joe Holohan
Company Number	305670
Business Address	Rivus House, 7E, Gurtnafleur Business Park, Clonmel Tipperary E91 AX61
Accountants	O’Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants Anglesea House, Anglesea Street, Clonmel, Co. Tipperary E91 P2C8

E.S.K. Plant Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

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 O'Gorman Brannigan Purtill & Co. Unlimited Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 April 2025."

Signed on behalf of the board

Joe Holohan
Director

10 December 2025

Deirdre Holohan
Director

10 December 2025

E.S.K. Plant Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>972,907</u>	<u>1,034,661</u>
Current Assets			
Stocks	7	238,179	189,076
Debtors	8	1,272,559	872,465
Cash and cash equivalents		<u>359,730</u>	<u>674,055</u>
		<u>1,870,468</u>	<u>1,735,596</u>
Creditors: amounts falling due within one year	9	<u>(553,163)</u>	<u>(301,270)</u>
Net Current Assets		<u>1,317,305</u>	<u>1,434,326</u>
Total Assets less Current Liabilities		<u>2,290,212</u>	<u>2,468,987</u>
Creditors:			
amounts falling due after more than one year	10	-	(161,003)
Net Assets		<u>2,290,212</u>	<u>2,307,984</u>
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings	12	<u>2,290,085</u>	<u>2,307,857</u>
Shareholders' Funds		<u>2,290,212</u>	<u>2,307,984</u>

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 E.S.K. 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 10 December 2025 and signed on its behalf by:

Joe Holohan
Director

Deirdre Holohan
Director

E.S.K. Plant Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

E.S.K. Plant Limited is a company limited by shares incorporated in Ireland. The registered office of the company is which is also the principal place of business of the company. The principal activity of the company is the excavation of sites, landscaping and installation of pylons. 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 year ended 30 April 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. 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	-	12.5% Straight line
Fixtures, fittings and equipment	-	20% 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

Tangible assets 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 Balance Sheet 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 Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

E.S.K. Plant Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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. 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 Balance Sheet date.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging/(crediting):		
Depreciation of tangible assets	256,320	233,232
(Profit) on disposal of tangible assets	(20,412)	(81,991)
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	3,242	12,012
	<u><u> </u></u>	<u><u> </u></u>
5. Employees		

The average monthly number of employees, including directors, during the financial year was 27, (2024- 23).

E.S.K. Plant Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 May 2024	1,999,227	5,390	258,897	2,263,514
Additions	166,025	1,629	42,276	209,930
Disposals	(93,893)	-	(17,314)	(111,207)
At 30 April 2025	<u>2,071,359</u>	<u>7,019</u>	<u>283,859</u>	<u>2,362,237</u>
Depreciation				
At 1 May 2024	1,109,916	2,144	116,793	1,228,853
Charge for the financial year	223,702	1,673	30,945	256,320
On disposals	(89,350)	-	(6,493)	(95,843)
At 30 April 2025	<u>1,244,268</u>	<u>3,817</u>	<u>141,245</u>	<u>1,389,330</u>
Net book value				
At 30 April 2025	<u>827,091</u>	<u>3,202</u>	<u>142,614</u>	<u>972,907</u>
At 30 April 2024	<u>889,311</u>	<u>3,246</u>	<u>142,104</u>	<u>1,034,661</u>
7. Stocks			2025	2024
			€	€
Work in progress			<u>238,179</u>	<u>189,076</u>
The replacement cost of stock did not differ significantly from the figures shown.				
8. Debtors			2025	2024
			€	€
Trade debtors			749,763	366,913
Amounts owed by related parties			380,260	422,187
Other debtors			877	1,092
Taxation			50,478	18,763
Prepayments			91,181	63,510
			<u>1,272,559</u>	<u>872,465</u>
9. Creditors			2025	2024
Amounts falling due within one year			€	€
Amounts owed to credit institutions			5,160	20,336
Trade creditors			498,790	171,730
Taxation			34,473	48,749
Directors' current accounts (Note 14)			10,650	56,365
Accruals			4,090	4,090
			<u>553,163</u>	<u>301,270</u>

E.S.K. Plant Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	-	161,002
Finance leases and hire purchase contracts	-	1
	<u>-</u>	<u>161,003</u>
	<u>-</u>	<u>161,003</u>
Loans		
Repayable in one year or less, or on demand	5,160	20,336
Repayable between one and two years	-	20,336
Repayable between two and five years	-	140,666
	<u>5,160</u>	<u>181,338</u>
	<u>5,160</u>	<u>181,338</u>

11. Pension costs - defined contribution

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. Pension costs amounted to €37,798 (2024 - €27,749).

12. Income Statement

	2025	2024
	€	€
At 1 May 2024	2,307,857	1,852,971
(Loss)/profit for the financial year	(17,772)	454,886
	<u>2,290,085</u>	<u>2,307,857</u>
At 30 April 2025	<u>2,290,085</u>	<u>2,307,857</u>

13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

14. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	36,300	36,300
Pension contributions	12,000	12,000
	<u>48,300</u>	<u>48,300</u>
	<u>48,300</u>	<u>48,300</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Joe Holohan	(8,036)	43,324
Deirdre Holohan	18,686	13,041
	<u>10,650</u>	<u>56,365</u>
	<u>10,650</u>	<u>56,365</u>

15. Related party transactions

E.S.K. Plant Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Net balances with related parties:	2025	2024
	€	€
Trading amounts (due from) related parties	<u>(97,744)</u>	<u>(179,066)</u>
	2025	2024
	€	€
Finance amounts (due from) related parties	<u>(282,516)</u>	<u>(243,121)</u>

ESK Plant Limited & Agcon Contractors Limited

These companies have common directors and are controlled by the same shareholder Joseph Holohan.

In the current year ESK Plant Limited paid expenses for Agcon Contracting Limited of €8,645 and Agcon paid management expenses to ESK Ltd of €30,750.

At 30 April 2025 there was a balance owed to ESK Plant Limited of €282,516.

Lumac Limited & ESK Plant Limited

These companies have common directors and are controlled by the same shareholder Joseph Holohan.

In the current year ESK Plant Limited made payments to Lumac Limited of €94,848 and Lumac Limited made payments to ESK Plant Limited of €498,430. Lumac Limited paid ESK Plant limited €322,260 in management fees during the year ended 30.04.2025.

At 30th April 2025 there was a balance owed to ESK Plant Limited of €97,744.

Bank of Ireland have a guarantee of €28,000.

16. Controlling interest

Joseph Holohan, who owns 100% of the shareholding, controls the company.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 December 2025.

