

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014

Company Name: Eugene Fallon Plant Hire Limited

Company Number: 500940

Financial Year: 30 June 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this 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 member(s).

Signature: Brid Fallon
Secretary

Signature: Eugene Fallon
Director

Name: BRID FALLON

Name: EUGENE FALLON

Date: 30 January 2026

Date: 30 January 2026

Company Registration No. 500940 (Eire)

EUGENE FALLON PLANT HIRE LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

EUGENE FALLON PLANT HIRE LIMITED

CONTENTS

	Page
Statement of directors' responsibilities	1
Balance sheet	2 - 3
Notes to the abridged financial statements	4 - 6

EUGENE FALLON PLANT HIRE LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON THE UNAUDITED FINANCIAL STATEMENTS

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 Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland and Irish Law).

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements 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 comprising the Profit and Loss Account, the Balance Sheet, the Accounting Policies 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 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 transactions of the company for the year ended 30 June 2025.”

On behalf of the board

Eugene Fallon

Eugene Fallon

Director

30 January 2026

Brid Fallon

Brid Fallon

Director

EUGENE FALLON PLANT HIRE LIMITED

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets			36,283		44,123
Current assets					
Stocks		19,178		7,550	
Debtors		9,954		12,976	
Cash at bank and in hand		404,937		337,679	
		<u>434,069</u>		<u>340,062</u>	
Creditors: amounts falling due within one year	3	(29,989)		(22,555)	
Net current assets		<u>404,080</u>		<u>335,650</u>	
Total assets less current liabilities		<u>440,363</u>		<u>379,773</u>	
Creditors: amounts falling due after more than one year	4	-		-	
Total assets less current liabilities		<u>440,363</u>		<u>379,773</u>	
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account		440,361		379,771	
Shareholders' funds		<u>440,363</u>		<u>379,773</u>	

EUGENE FALLON PLANT HIRE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 JUNE 2025

We, as directors of Eugene Fallon 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 s.358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under s.334 (1) in accordance with s.334 (2);
- (d) we acknowledge the company's obligations under the Companies Act 2014 to:
 - i. keep adequate accounting records;
 - ii. 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
 - iii. to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as applicable to the company.
- (e) the company has relied on the specific exemption contained in section s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

Approved by the board and authorised for issue on 30 January 2026

Eugene Fallon

Eugene Fallon
Director

Brid Fallon

Brid Fallon
Director

EUGENE FALLON PLANT HIRE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.2 Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classified as a small company.

1.3 Turnover

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

1.4 Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	12.5%
Fixtures, fittings & equipment	15%
Motor vehicles	20%

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.

1.5 Leasing and hire purchases

Tangible fixed 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.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value. 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.

1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

EUGENE FALLON PLANT HIRE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies continued

1.8 Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

Deferred taxation is recognised in respect of all timing difference 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 taxation 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.

2 Employees

Number of employees

The average monthly number of persons employed (including directors) during the year was as follows:

	2025	2024
	Number	Number
Production	2	2
Administration	1	1
	<u>3</u>	<u>3</u>
	<u><u>3</u></u>	<u><u>3</u></u>

The staff costs (inclusive of directors' salaries) comprise:

	2025	2024
	€	€
Wages and salaries	89,437	87,520
Social security costs	1,500	438
Other pension costs	-	-
	<u>90,937</u>	<u>87,958</u>
	<u><u>90,937</u></u>	<u><u>87,958</u></u>

EUGENE FALLON PLANT HIRE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

3 Creditors: amounts falling due within one year	2025	2024
	€	€
Other creditors	29,989	22,555
	<u> </u>	<u> </u>
Included in other creditors are amounts relating to taxation, as follows:		
Corporation tax	8,356	8,806
P.A.Y.E. control account	3,424	2,854
R.C.T. control account	-	-
	<u> </u>	<u> </u>
	<u>11,780</u>	<u>11,660</u>
	<u> </u>	<u> </u>

The bank borrowings are secured by a directors' guarantee of €20,000.

4 Creditors: amounts falling due after more than one year	2025	2024
	€	€
Net obligations under finance leases and hire purchase agreements	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	-	-
Repayable between one and five years	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Included in liabilities falling due within one year	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

EUGENE FALLON PLANT HIRE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

5 Share capital	2025	2024
	€	€
Authorised		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
2 Ordinary shares of €1 each	2	2
	<u> </u>	<u> </u>

6 Directors' interests

The directors' beneficial interests in the shares of the company were as stated below:

	Ordinary shares of €1 each	
	30 June 2025	1 July 2024
Eugene Fallon	1	1
Brid Fallon	1	1

7 Ultimate parent company

The company is owned and controlled by Eugene and Brid Fallon.

8 Related party relationships and transactions

The directors have provided an interest free loan to the company and the balance outstanding at the balance sheet date was €10,928 (2024 - €6,499).

The bank borrowings are secured by a directors' guarantee of €20,000.

9 Approval of financial statements

The directors approved the financial statements on the 30 January 2026