

**Registration number 722583**

**ARX PLANT HIRE LIMITED**

**Abridged accounts**

**for the year ended 31 March 2025**

# ARX PLANT HIRE LIMITED

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## **ARX PLANT HIRE LIMITED**

### **Directors and other information**

Directors	Matthew Rodden Matthew James Rodden
Secretary	Matthew James Rodden
Company number	722583
Registered office	4 Cranmer Grove Buncrana Co. Donegal F93 A397
Accountants	Michael Stafford & Co. Chartered Certified Accountants 1 Woodlee Culmore Derry N. Ireland BT48 8GA
Business address	4 Cranmer Grove, Buncrana, Co. Donegal F93 A397
Bankers	Bank of Ireland Main Street Buncrana Co. Donegal

**ARX PLANT HIRE LIMITED**

**Abridged balance sheet  
as at 31 March 2025**

		2025		2024	
<b>Fixed Assets</b>	<b>Notes</b>	€	€	€	€
Tangible assets	3		281,250		337,500
<b>Current assets</b>					
Debtors	4	6		20	
Cash at bank and in hand		24,703		24,633	
		24,709		24,653	
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	(477,184)		(476,471)	
<b>Net current liabilities</b>			(452,475)		(451,818)
<b>Total assets less current liabilities</b>			(171,225)		(114,318)
<b>Deficiency of assets</b>			(171,225)		(114,318)
Called up share capital	6		100		100
Profit and loss account	7		(171,325)		(114,418)
<b>Equity shareholders' funds</b>	<b>8</b>		(171,225)		(114,318)

We, as directors of ARX 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 Statutory 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 the Companies Act 2014 relating to Statutory 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; has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the Board of Directors and were signed below on its behalf by

**Matthew Rodden**  
Director

**Matthew James Rodden**  
Director

**19 December 2025**

**Registration number 722583**

**The notes on pages 3 to 6 form an integral part of these financial statements.**

# ARX PLANT HIRE LIMITED

## Notes to the abridged financial statements for the year ended 31 March 2025

### 1. Statement of 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.

#### 1.1. Basis of preparation

The accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance FRS102 Section 1A and the Irish statute comprising the Companies Act 2014.

#### 1.2. Tangible fixed assets and depreciation

##### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery                    -    12.5% Straight Line

#### 1.3. Deferred taxation

# ARX PLANT HIRE LIMITED

## Notes to the abridged financial statements for the year ended 31 March 2025

..... continued

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, or a right to pay less or to receive more, tax:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets;

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### 2. Employees

There were no employees during the year apart from the directors.

### 3. Tangible fixed assets

	<b>Plant and machinery</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 April 2024	450,000	450,000
At 31 March 2025	450,000	450,000
<b>Depreciation</b>		
At 1 April 2024	112,500	112,500
Charge for the year	56,250	56,250
At 31 March 2025	168,750	168,750
<b>Net book values</b>		
At 31 March 2025	281,250	281,250
At 31 March 2024	337,500	337,500

### 4. Debtors

	<b>2025</b>	<b>2024</b>
	€	€
Other debtors	6	20

**ARX PLANT HIRE LIMITED**

**Notes to the abridged financial statements  
for the year ended 31 March 2025**

..... continued

<b>5. Creditors: amounts falling due within one year</b>	<b>2025</b> €	<b>2024</b> €		
<i>Other creditors</i>				
Amounts owed to connected companies	475,984	475,571		
Accruals and deferred income	1,200	900		
	<u>477,184</u>	<u>476,471</u>		
<b>6. Share capital</b>			<b>2025</b> €	<b>2024</b> €
<b>Authorised</b>				
100,000 Ordinary Shares of €1 each			<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>				
100 Ordinary Shares of €1 each			<u>100</u>	<u>100</u>
<b>Equity Shares</b>				
100 Ordinary Shares of €1 each			<u>100</u>	<u>100</u>
<b>7. Profit &amp; Loss Appropriation</b>	<b>2025</b> €	<b>2024</b> €		
<b>At 1 April 2024</b>	(114,418)	(57,541)		
Loss for the year	(56,907)	(56,877)		
<b>At 31 March 2025</b>	<u>(171,325)</u>	<u>(114,418)</u>		
<b>8. Reconciliation of movements in shareholders' funds</b>			<b>2025</b> €	<b>2024</b> €
Deficit for the year			(56,907)	(56,877)
Opening shareholders' funds			<u>(114,318)</u>	<u>(57,441)</u>
Closing shareholders' funds			<u>(171,225)</u>	<u>(114,318)</u>
<b>9. Accounting Periods</b>				

The current accounts are for a full year. The comparative accounts are for a full year.

**ARX PLANT HIRE LIMITED**

**Notes to the abridged financial statements  
for the year ended 31 March 2025**

..... continued

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the Board of Directors on 19 December 2025 and were signed below on its behalf by:

**Matthew Rodden  
Director**

**Matthew James Rodden  
Director**