

OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014

JIM MULCHRONE PLANT HIRE LIMITED
COMPANY NUMBER 4 6 1 6 7 3
FINANCIAL YEAR ENDED 31ST DECEMBER 2025

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be 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 members.

Signature _____
Director
Name JAMES MULCHRONE

Signature _____
Secretary
Name MARION MULCHRONE

JIM MULCHRONE PLANT HIRE LIMITED

Statement of director's responsibilities and declaration on unaudited financial statements

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with 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 Stock

with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of the affairs of the company and the profit or loss of the company for each financial year.

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 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 judgement and 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 in the going concern basis unless it is inappropriate to presume that the company will continue 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 and 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 and enable the financial statements to be audited. 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.

ON BEHALF OF THE BOARD

Date 2nd April 2026

Director

James Mulchrone

Secretary

Marion Mulchrone

JIM MULCHRONE PLANT HIRE LIMITED

Directors' declaration on Un-audited Financial Statements

In relation to the financial statements as set out on pages 4 to 8

- (a) 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.
- (b) The directors confirm that they have made available to Kilbride Marshall & Co. the company's accounting records and provided all the information necessary for the completion of the financial statements.
- (c) 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 ending 31st December 2025

ON BEHALF OF THE BOARD

Date 2nd April 2026

Director

James Mulchrone

Secretary

Marion Mulchrone

JIM MULCHRONE PLANT HIRE LIMITED

Abridged Balance Sheet as at 31st December 2025

	<u>Y/E 31.12.2025</u>	<u>Y/E 31.12.2024</u>
	€	€
<u>Fixed Assets (Note 9)</u>	<u>583,816</u>	<u>483,279</u>
<u>Current Assets</u>		
Stock	5,300	5,300
Debtors	227,699	271,600
Bank	62,210	262,606
Work in Progress	26,000	26,000
	<u>321,209</u>	<u>565,506</u>
<u>Creditors (Amounts falling</u>		
due within one year) (Note 8)	<u>-17,037</u>	<u>95,238</u>
Net Current Assets/Liabilities	<u>338,246</u>	<u>470,268</u>
Total Assets less C. Liabilities	<u>922,062</u>	<u>953,547</u>
<u>Creditors (Amounts falling</u>		
due after more than one year) (Note 8)	175,780	42,594
<u>Revenue & Reserves</u>		
Called up share Capital (Note 9)	100	100
Profit and Loss Account (Note 11)	<u>746,182</u>	<u>910,853</u>
	<u>922,062</u>	<u>953,547</u>

- We , as directors of Jim Mulchrone 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 is complied with,
 - (c) No notice under sub action (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
 - (d) we acknowledge the company's obligations under the Companies Acts 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.
 - (e) The company has relied on the specified exemption contained in Section 352 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 Companies Act 2014.

ON BEHALF OF THE BOARDDate 2nd April 2026

Director

James Mulchrone

Secretary

Marion Mulchrone

JIM MULCHRONE PLANT HIRE LIMITED

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

Director Name	Shares held 2025	Shares held 2024	Share class
J.Mulchrone	50	50	Ordinary
M.Mulchrone	50	50	

The directors of the company interest in shares/debentures of any group undertakings of the company during the financial year are as follows :

Director Name	Shares held 2025	Shares held 2024	Share class
J.Mulchrone	None	None	N/a
M.Mulchrone	None	None	N/a

ON BEHALF OF THE BOARD

Date 2nd April 2026

Director James Mulchrone Secretary Marion Mulchrone

NOTES TO FINANCIAL STATEMENTS**1 ACCOUNTING POLICIES**

The significant accounting policies adopted by the company are as follows.

Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Association of Chartered Certified Accountants and the Companies Act 2014.

Cash Flow Statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a Cash Flow Statement.

Turnover

Turnover represents net sales to customers and excludes Value Added Tax.

Tangible Fixed Assets

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads .

Depreciation

Depreciation is calculated in order to write off the cost of the tangible assets over their estimated useful lives which are as follows :

MOTOR	20%
EQUIPMENT	15%
OFFICE EQUIPMENT	15%

Stocks and Work in Progress

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

Cost is invoice price. Net realisable value is the actual or estimated selling price less all costs to be incurred in marketing , selling and distribution.

Net realisable value comprises the actual or estimated selling price (net of trade but before settlement discount) , less all costs to be incurred in marketing, selling and distribution .

LEASED ASSETS

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

TAXATION

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

PENSIONS

Pension benefits are met by payments to a 31st December 2015 contribution pension fund.

Contributions are charged to the profit and loss in the year in which they fall due.

The assets are held separately from those of the company in an independently administered fund.

JIM MULCHRONE PLANT HIRE LIMITED**NOTES TO FINANCIAL STATEMENTS**

Kilbridemarshall Co.

2. DEBTORS

	Y/e 31.12.2024	Y/e 31.12.2023
Amounts falling due within one year	227,699	271,600

3. STAFF COSTS

The average number of employees employed by the company (including executive directors) during the year, analysed by category, was as follows:

	Y/e 31.12.2024	Y/e 31.12.2023
Administration	2	2
General Operatives	13	13
	€	€
Wages and salaries.....	360,803	305,160
Social Welfare costs	30,705	25,122
Pension Costs.....	3,598	3,598
	<u>395,106</u>	<u>333,880</u>

4. DIRECTORS REMUNERATION AND TRANSACTIONS

	Y/e 31.12.2024	Y/e 31.12.2023
	€	€
Salary.....	65,419	66,979
Pension Costs	0	0
	<u>65,419</u>	<u>66,979</u>

	Y/e 31.12.2024	Y/e 31.12.2023
Directors loans	€	€
Opening balance	-12,118	38,201
Repayments to directors	60,571	79,539
Advances from directors	48,626	52,811
Closing balance	<u>24,063</u>	<u>-12,118</u>

Maximum amount outstanding to directors during year.

5. INTEREST PAYABLE

	Y/e 31.12.2024	Y/e 31.12.2023
This interest was in respect of:	€	€
Borrowings wholly repayable within five years.	€	€
Bank loan and overdraft	7,779	9,487
Director's Loan.....	0	0

6. PROFIT/ LOSS BEFORE TAXATION

	Y/e 31.12.2024	Y/e 31.12.2023
Profit before taxation has been arrived at after charging:	€	€
Depreciation.....	176,624	110,319

7. TAXATION

	€	€
Based upon the results for the period	0	3,030

8. CREDITORS (Amounts falling due within one year)

	Y/e 31.12.2024	Y/e 31.12.2023
	€	€
Trade Creditors.....	4,532	65,222
RCT.....	0	0
Bank Loan.....	0	27,150
Finance Liability.....	35,200	35,200
PAYE/PRSI.....	6,685	5,169
VAT.....	39,391	9,420
Corporation Tax... ..	0	15,965
Director Loan	24,063	12,118
	<u>17,037</u>	<u>95,238</u>

CREDITORS (Amounts falling due after more than one year.)

	Y/e 31.12.2024	Y/e 31.12.2023
Finance Liability.....	175,780	42,594
Director's Loan.....	0	0
Bank Loan.....	0	0
	<u>175,780</u>	<u>42,594</u>

NOTES TO FINANCIAL STATEMENTS**9. DIRECTORS & SECRETARIES INTERESTS**

	<u>Authorised</u>	<u>Issued</u>
Ordinary Shares of €1.00 each.....	100,000	100

10. FIXED ASSETS	MOTOR/ EQUIPMENT	MOTOR CAR	OFFICE EQUIPMENT	TOTAL
At 31.12.2024	1,575,208	59,950	601	1,635,759
Disposals	155,000			155,000
Additions	280,061		520	280,581
	<u>1,700,269</u>	<u>59,950</u>	<u>1,121</u>	<u>1,761,340</u>
DEPRECIATION				
At 31.12.2024	1,133,894	17,986	601	1,152,481
Disposals	114,079			114,079
Charge for the year	167,553	8,993	78	176,624
	<u>1,187,368</u>	<u>26,979</u>	<u>679</u>	<u>1,215,026</u>
BOOK VALUE				
At 31.12.2024	441,314	41,964	0	483,278
At 31.12.2025	550,402	32,972	442	583,816

11. RESERVES PROFIT/LOSS

	<u>Y/e 31.12.2024</u>	<u>Y/e 31.12.2023</u>
Opening Profit & Loss/Reserves	910,852	979,637
Profit /Loss for year	-164,670	-68,785
Closing Shareholder Funds	<u>746,182</u>	<u>910,852</u>

12. CAPITAL COMMITMENTS

There were no capital commitments at the year end

13. PENSION INFORMATION

	<u>Y/e 31.12.2024</u>	<u>Y/e 31.12.2023</u>
Contributions to Pension Scheme	3,598	3,598

The company operates an externally funded defined contribution scheme that covers substantially all the employees of the company. The assets of the scheme are vested in independent trustees for the sole benefit of these employees.

14. POST BALANCE SHEET EVENTS

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

15. SECURITY

The Bank hold as security the personal guarantee of the beneficial shareholders.

16. APPROVAL OF FINANCIAL STATEMENTS

The directors approved the financial statements on the

2nd April 2026