

**Company registration number: 650694**

**DMF Plant Hire Ltd.**

**Unaudited abridged financial statements  
for the financial year ended 30 April 2025**

DMF Plant Hire Ltd. is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

**DMF Plant Hire Ltd.**

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**DMF Plant Hire Ltd.**

**Directors and other information**

**Director** Mr Gerard Plunkett

**Secretary** Ms Emer Mulvey

**Company number** 650694

**Registered office** DMF Plant Hire Ltd.  
Aghagrana  
Drumshanbo  
Co Leitrim

**Business address** Aghagrana  
Drumshanbo  
Co Leitrim

**Accountants** IFAC  
3 Railyway Road  
Cavan  
Co Cavan

**Bankers** Bank Of Ireland  
Abbeyland  
Main Street  
Cavan  
Co Cavan  
H12 E394

## DMF Plant Hire Ltd.

### Director's responsibilities statement

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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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 Statements

In relation to the statutory financial statements:

- The directors approve these statutory 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 IFAC, the company's accounting records and provided all the information 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.

On behalf of the board:



Mr. Gerard Plunkett  
Director

Date: 15th January 2026

**DMF Plant Hire Ltd.**

**Accountants' Report to the director  
on the Unaudited financial statements of DMF Plant Hire Ltd.**

We have compiled the financial statements which comprise the balance sheet and related notes of DMF Plant Hire Ltd. for the financial year ended 30 April 2025.

**Respective responsibilities of directors and accountants**

As described on page 2 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of DMF Plant Hire Ltd. from the accounting records, information and explanations supplied to us by the director.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

IFAC  
Certified Public Accountants

3 Railyway Road  
Cavan  
Co Cavan

15 January 2026

**DMF Plant Hire Ltd.**

**Balance sheet  
As at 30 April 2025**

	<b>2025</b>	2024
	€	€
Fixed assets	<u>211,713</u>	<u>160,212</u>
Current assets	19,431	44,055
Creditors: amounts falling due within one year	<u>(170,572)</u>	<u>(149,804)</u>
<b>Net current liabilities</b>	<u>(151,141)</u>	<u>(105,749)</u>
<b>Total assets less current liabilities</b>	60,572	54,463
<b>Net assets</b>	<u><u>60,572</u></u>	<u><u>54,463</u></u>
<b>Capital and reserves</b>	<u><u>60,572</u></u>	<u><u>54,463</u></u>

I, as director of DMF Plant Hire Ltd. 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (d) 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 15 January 2026 and signed by:



**Mr Gerard Plunkett**  
Director

## DMF Plant Hire Ltd.

### Notes to the abridged financial statements Financial year ended 30 April 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is DMF Plant Hire Ltd., Aghagrania, Drumshanbo, Co Leitrim.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, 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

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.

Tax is recognised on taxable profit for the current and past periods. 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.

##### Tangible assets

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

## DMF Plant Hire Ltd.

### Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

#### 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:

Plant and machinery	- 12.5%%straight line
Fittings fixtures and equipment	- 12.5%%straight line
Motor vehicles	- 12.5%%straight line

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.

#### 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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

**DMF Plant Hire Ltd.**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 April 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	54,363	8,980
Profit for the financial year	6,109	45,383
<b>At the end of the financial year</b>	<u>60,472</u>	<u>54,363</u>

**5. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	100,161	47,042
Advances made during the financial year	49,000	99,613
Amounts repaid during the financial year	(79,442)	(46,494)
<b>At the end of the financial year</b>	<u>69,719</u>	<u>100,161</u>

Disclosure for each director or other person is as follows:

**Gerard Plunkett**

Directors Loan

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	100,161	47,042
Advances made during the financial year	49,000	99,613
Amounts repaid during the financial year	(79,442)	(46,494)
<b>At the end of the financial year</b>	<u>69,719</u>	<u>100,161</u>