

Company registration number: 596272

MJC Plant Hire & Civils Limited
Unaudited abridged financial statements
for the financial year ended 30 April 2025

MJC Plant Hire & Civils Limited

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MJC Plant Hire & Civils Limited

Directors and other information

Director	Martin Cussen
Secretary	Eimear Cussen
Company number	596272
Registered office	Belville Kilmeedy Co. Limerick
Business address	Belville Kilmeedy Co. Limerick
Accountants	F.D.C. and Associates Ltd. Main Street Foynes Co. Limerick

MJC Plant Hire & Civils Limited

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements .

* 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 judgments 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 F.D.C. and Associates Ltd. , 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 year ended .

Martin Cussen

Date :

MJC Plant Hire & Civils Limited

**Balance sheet
As at 30 April 2025**

	2025	2024
	€	€
Creditors: amounts falling due within one year	(3,007)	(2,618)
Net current liabilities	<u>(3,007)</u>	<u>(2,618)</u>
Total assets less current liabilities	(3,007)	(2,618)
Accruals and deferred income	(369)	(369)
Net liabilities	<u><u>(3,376)</u></u>	<u><u>(2,987)</u></u>
Capital and reserves	<u><u>(3,376)</u></u>	<u><u>(2,987)</u></u>

I, as director of MJC Plant Hire & Civils 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder 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) I 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 19 January 2026 and signed by:

Martin Cussen
Director

MJC Plant Hire & Civils Limited

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 Belville, Kilmeedy, Co. Limerick. The company's registration number is 624603. The company did not trade during the period.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting policies

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of preparation

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 [and promulgated by Chartered Accountants Ireland] including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

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.

MJC Plant Hire & Civils Limited

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

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(3,087)	(2,698)
Loss for the financial year	(389)	(389)
At the end of the financial year	(3,476)	(3,087)

4. Financial commitments and guarantee

The company did not enter into any financial commitments or guarantees during the financial period.

5. Directors transactions

During the financial year the company did not enter into loans, quasi-loans or credit transactions with the directors.