

TDN Construction & Plant Hire Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

TDN Construction & Plant Hire Ltd

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TDN Construction & Plant Hire Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Trevor Nuzum David Nuzum
Company Secretary	Bernadette Nuzum
Company Number	653948
Registered Office and Business Address	Ballintombay Arklow Co Wicklow
Accountants	Heaney Keogh Chartered Accountants Office C3A Arklow Business Enterprise Centre Kilbride Arklow Co Wicklow

TDN Construction & Plant Hire Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 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, 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. 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.

Signed on behalf of the board

Trevor Nuzum
Director

18 March 2026

David Nuzum
Director

18 March 2026

TDN Construction & Plant Hire Ltd

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>1,609,321</u>	<u>1,380,632</u>
Current Assets			
Debtors	7	125,429	66,162
Cash and cash equivalents		<u>121,525</u>	<u>182,817</u>
		<u>246,954</u>	<u>248,979</u>
Creditors: amounts falling due within one year	8	<u>(377,293)</u>	<u>(319,422)</u>
Net Current Liabilities		<u>(130,339)</u>	<u>(70,443)</u>
Total Assets less Current Liabilities		<u>1,478,982</u>	<u>1,310,189</u>
Creditors: amounts falling due after more than one year	9	<u>(555,923)</u>	<u>(569,490)</u>
Net Assets		<u><u>923,059</u></u>	<u><u>740,699</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>922,959</u>	<u>740,599</u>
Equity attributable to owners of the company		<u><u>923,059</u></u>	<u><u>740,699</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of TDN Construction & 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 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 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 the 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. The company 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 and the small companies' regime.

Approved by the board on 18 March 2026 and signed on its behalf by:

Trevor Nuzum
Director

David Nuzum
Director

TDN Construction & Plant Hire Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	411,528	411,628
Profit for the financial year	-	329,071	329,071
At 30 June 2024	100	740,599	740,699
Profit for the financial year	-	182,360	182,360
At 30 June 2025	100	922,959	923,059

TDN Construction & Plant Hire Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

TDN Construction & Plant Hire Ltd is a company limited by shares incorporated and registered in Ireland. The company is primarily engaged in the provision of construction and plant hire goods and services. The registered number of the company is 653948. The registered office of the company is Ballintombay, Arklow, Co Wicklow which is also the principal place of business of the company. The principal activity of the company is construction and plant hire. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Tangible assets and depreciation

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

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

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.

Leasing and hire purchases

Tangible 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.

Trade and other debtors

Trade and other debtors are recognised at cost and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

TDN Construction & Plant Hire Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other creditors

Trade and other creditors are recognised at cost and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

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

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	310,696	215,583
(Profit) on disposal of tangible assets	(28,934)	-
Loss/(profit) on foreign currencies	369	-
	<u> </u>	<u> </u>

4. Interest payable and similar expenses	2025	2024
	€	€
Interest	43,368	38,594
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 11 (2024: 11)

6. Tangible assets				
	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 July 2024	1,811,351	1,097	174,382	1,986,830
Additions	544,691	960	39,800	585,451
Disposals	(86,712)	-	-	(86,712)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	2,269,330	2,057	214,182	2,485,569
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 July 2024	550,955	434	54,809	606,198
Charge for the financial year	283,666	257	26,773	310,696
On disposals	(40,646)	-	-	(40,646)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	793,975	691	81,582	876,248
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 June 2025	1,475,355	1,366	132,600	1,609,321
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	1,260,396	663	119,573	1,380,632
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. Debtors	2025	2024
	€	€
Trade debtors	96,649	65,253
Other debtors	100	100
Taxation	28,680	809
	<u> </u>	<u> </u>
	125,429	66,162
	<u> </u>	<u> </u>

TDN Construction & Plant Hire Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	130,830	134,890
Trade creditors	223,576	127,929
Taxation	12,291	37,084
Directors' current accounts (Note 12)	-	12,000
Accruals	10,596	7,519
	377,293	319,422
	<u><u>377,293</u></u>	<u><u>319,422</u></u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	-	57,950
Finance leases and hire purchase contracts	555,923	511,540
	555,923	569,490
	<u><u>555,923</u></u>	<u><u>569,490</u></u>
Loans		
Repayable between one and two years	-	35,325
Repayable between two and five years	-	22,625
	-	57,950
	<u><u>-</u></u>	<u><u>57,950</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	214,469	220,384
Repayable between one and five years	472,284	426,046
	686,753	646,430
	<u><u>686,753</u></u>	<u><u>646,430</u></u>
10. Income Statement		
	2025	2024
	€	€
At 1 July 2024	740,599	411,528
Profit for the financial year	182,360	329,071
	<u><u>922,959</u></u>	<u><u>740,599</u></u>
At 30 June 2025	922,959	740,599
	<u><u>922,959</u></u>	<u><u>740,599</u></u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	119,594	82,808
Pension contributions	3,647	3,787
	123,241	86,595
	<u><u>123,241</u></u>	<u><u>86,595</u></u>

TDN Construction & Plant Hire Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

The following amounts are repayable to the directors:

	2025	2024
	€	€
David Nuzum	-	12,000
	<u> </u>	<u> </u>

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 March 2026.