

**Overall Certificate**  
**For Financial Statements**  
**Section 347 (2)(b), Companies Act 2014**

**Company Name: Pat Nolan Plant Hire Limited**

**Company Number: 393325**

**Financial Year: 1 January 2025 to 31 December 2025**

**CERTIFICATE:**

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

*Catherine Nolan*

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**Catherine Nolan**  
**Director**

**3 April 2026**

*Patrick Nolan*

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**Patrick Nolan**  
**Secretary**

**3 April 2026**

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**Company Number: 393325**

**Pat Nolan Plant Hire Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Pat Nolan Plant Hire Limited

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**Pat Nolan Plant Hire Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Patrick Nolan Catherine Nolan
<b>Company Secretary</b>	Patrick Nolan
<b>Company Number</b>	393325
<b>Registered Office</b>	33 Upper Fitzwilliam Street Dublin 2
<b>Business Address</b>	Ballybawn Kilmacanogue Bray Co. Wicklow Ireland
<b>Accountants</b>	O'Dwyer Delaney Limited Chartered Certified Accountants 33 Upper Fitzwilliam Street Dublin 2

# Pat Nolan Plant Hire Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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.

The directors confirm that they have made available to O'Dwyer Delaney Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents 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 31 December 2025."

### Signed on behalf of the board

*Patrick Nolan*

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**Patrick Nolan**  
Director

3 April 2026

*Catherine Nolan*

\_\_\_\_\_  
**Catherine Nolan**  
Director

3 April 2026

**Pat Nolan Plant Hire Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Pat Nolan Plant Hire Limited**  
**for the financial year ended 31 December 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 12 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Pat Nolan Plant Hire Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Pat Nolan Plant Hire Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pat Nolan Plant Hire Limited. You consider that Pat Nolan Plant Hire Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Pat Nolan Plant Hire Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

*Peter Grealis*

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**Peter Grealis**  
**for and on behalf of**  
**O'DWYER DELANEY LIMITED**  
Chartered Certified Accountants  
33 Upper Fitzwilliam Street  
Dublin 2

**3 April 2026**

**Pat Nolan Plant Hire Limited**  
**BALANCE SHEET**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>278,148</u>	<u>150,086</u>
<b>Current Assets</b>			
Debtors	7	46,190	35,858
Cash and cash equivalents		<u>263,154</u>	<u>301,573</u>
		<u>309,344</u>	<u>337,431</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(48,710)</u>	<u>(20,480)</u>
<b>Net Current Assets</b>		<u>260,634</u>	<u>316,951</u>
<b>Total Assets less Current Liabilities</b>		<b>538,782</b>	<b>467,037</b>
<b>Creditors:</b>			
amounts falling due after more than one year	9	<u>(34,300)</u>	<u>-</u>
<b>Net Assets</b>		<u><u>504,482</u></u>	<u><u>467,037</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>504,382</u>	<u>466,937</u>
<b>Equity attributable to owners of the company</b>		<u><u>504,482</u></u>	<u><u>467,037</u></u>

# Pat Nolan Plant Hire Limited

## BALANCE SHEET

as at 31 December 2025

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 Pat Nolan 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 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 3 April 2026 and signed on its behalf by:**

*Patrick Nolan*

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**Patrick Nolan**  
Director

*Catherine Nolan*

\_\_\_\_\_  
**Catherine Nolan**  
Director

**Pat Nolan Plant Hire Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	100	454,667	454,767
Profit for the financial year	-	12,270	12,270
<b>At 31 December 2024</b>	100	466,937	467,037
Profit for the financial year	-	37,445	37,445
<b>At 31 December 2025</b>	<b>100</b>	<b>504,382</b>	<b>504,482</b>

# Pat Nolan Plant Hire Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Pat Nolan Plant Hire Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 393325. The registered office of the company is 33 Upper Fitzwilliam Street, Dublin 2. The principal activity of the company during the year was 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 31 December 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 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	- 20% Straight Line
Fixtures, fittings and equipment	- 20% 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

Assets held under finance leases, which are those leases that transfer substantially all of the risks and rewards of ownership to the Company, are capitalised at the commencement of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. The corresponding obligation is included in creditors.

The leased assets are depreciated over the shorter of the lease term and their estimated useful economic lives, on a basis consistent with that adopted for owned assets of the same class.

Lease payments are apportioned between a finance charge and a reduction of the outstanding lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. The finance charge is recognised in the profit and loss account over the term of the lease.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value 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.

# Pat Nolan Plant Hire Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 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.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value 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

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. Going concern

The directors have a reasonable expectation, having made appropriate enquiries, that the company has adequate reasonable resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

4. Operating profit	2025	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	103,637	62,919
(Profit)/loss on disposal of tangible assets	(58,880)	3,640
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 2).

	2025	2024
	Number	Number
Director	1	1
Staff	2	1
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

**Pat Nolan Plant Hire Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**6. Tangible assets**

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
<b>Cost</b>			
At 1 January 2025	490,144	556	490,700
Additions	243,104	-	243,104
Disposals	(107,625)	-	(107,625)
	<u>625,623</u>	<u>556</u>	<u>626,179</u>
<b>Depreciation</b>			
At 1 January 2025	340,281	333	340,614
Charge for the financial year	103,526	111	103,637
On disposals	(96,220)	-	(96,220)
	<u>347,587</u>	<u>444</u>	<u>348,031</u>
<b>Net book value</b>			
At 31 December 2025	<u><b>278,036</b></u>	<u><b>112</b></u>	<u><b>278,148</b></u>
At 31 December 2024	<u>149,863</u>	<u>223</u>	<u>150,086</u>

**6.1. Tangible assets continued**

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Plant and machinery	<u>94,560</u>	<u>23,640</u>	<u>-</u>	<u>-</u>

**7. Debtors**

	2025 €	2024 €
Trade debtors	19,534	19,258
Taxation	11,161	1,325
Prepayments	15,495	15,275
	<u>46,190</u>	<u>35,858</u>

**8. Creditors**  
**Amounts falling due within one year**

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	10,500	3,375
Trade creditors	19,349	1,741
Taxation	6,403	2,906
Directors' current accounts (Note 13)	8,216	8,216
Accruals	4,242	4,242
	<u>48,710</u>	<u>20,480</u>

**Pat Nolan Plant Hire Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

<b>9. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Finance leases and hire purchase contracts	<u>34,300</u>	<u>-</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	<u>10,500</u>	3,375
Repayable between one and five years	<u>34,300</u>	<u>-</u>
	<u><u>44,800</u></u>	<u><u>3,375</u></u>
<b>10. Income Statement</b>		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 January 2025	<u>466,937</u>	454,667
Profit for the financial year	<u>37,445</u>	<u>12,270</u>
At 31 December 2025	<u><u>504,382</u></u>	<u><u>466,937</u></u>
<b>11. Financial commitments</b>		
Total future minimum lease payments under non-cancellable operating leases are as follows:		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
<b>Due:</b>		
Within one year	<u>-</u>	<u>3,758</u>
<b>12. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
<b>13. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Remuneration	<u>31,514</u>	<u>28,273</u>
The following amounts are repayable to the directors:		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Patrick Nolan	<u>8,216</u>	<u>8,216</u>
<b>14. Controlling interest</b>		
Patrick Nolan is the director of the company who holds 90% of the issued ordinary share capital.		
<b>15. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>16. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board of directors on 3 April 2026.		