

Henry Barry Plant Hire Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Henry Barry Plant Hire Limited
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**Henry Barry Plant Hire Limited
Directors and Other Information**

Directors

Henry Barry
Henry John Barry

Company Secretary

Henry Barry

Company Number

227548

Registered Office and Business Address

Banogue
Croom
Co. Limerick

Accountants

BDO
Business and Financial Advisors
103/104 O'Connell Street
Limerick

Bankers

Allied Irish Bank
Main Street
Charleville
Co. Cork
P56WK23

Henry Barry Plant Hire Limited
Directors' Responsibilities Statement
for the financial year ended 30 April 2025

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

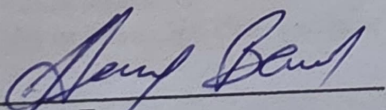
In relation to the financial statements which comprise the Profit and Loss Account, the Balance Sheet and the related notes:

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 BDO, 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 30 April 2025.

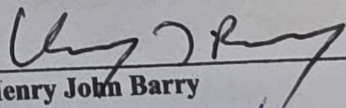
Signed on behalf of the board



Henry Barry
Director

Date:

26/1/2026



Henry John Barry
Director

Date:

26/1/2026

Henry Barry Plant Hire Limited
Balance Sheet
as at 30 April 2025

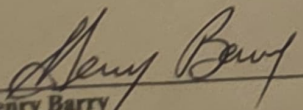
	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	548,985	441,667
Current Assets			
Stocks	8	34,350	33,250
Debtors	9	55,112	107,784
Cash and cash equivalents		44,901	36,471
		134,363	177,505
Creditors: amounts falling due within one year	10	(329,792)	(308,591)
Net Current Liabilities		(195,429)	(131,086)
Total Assets less Current Liabilities		353,556	310,581
Creditors: amounts falling due after more than one year	11	(113,917)	(92,164)
Net Assets		239,639	218,417
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings	12	239,512	218,290
Shareholders' Funds		239,639	218,417

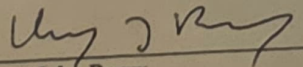
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Henry Barry 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 26/01/2026 and signed on its behalf by:


Henry Barry
Director


Henry John Barry
Director

Henry Barry Plant Hire Limited
Notes to the Abridged Financial Statements
for the financial year ended 30 April 2025

1. General Information

These financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Henry Barry Plant Hire Limited for the year ended 30 April 2025.

Henry Barry Plant Hire Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014) incorporated in the Republic of Ireland. Banogue, Croom, Co. Limerick, is the registered office, which is also the principal place of business of the company. The principal activity of the company is the hire of construction and civil engineering machinery and equipment.

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 year ended 30 April 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.

Retained earnings

The directors have decided to disclose the changes in retained earnings in the Profit and Loss Account.

Share capital of the company

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

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:

Leased equipment	-	10% Straight line
Plant and machinery	-	10% Straight line
Fixtures, fittings and equipment	-	Not being depreciated
Motor vehicles	-	Not being depreciated

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Henry Barry Plant Hire Limited
Notes to the Abridged Financial Statements
for the financial year ended 30 April 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation. Deferred tax assets are recognised to the extent that they are recoverable, that is, on the basis of all available evidence, it is more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted. Any assets and liabilities recognised have not been discounted.

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going concern

The directors have reviewed the financial position of the company for a period of at least twelve months from the date of the approval of the financial statements and are satisfied that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Useful lives of tangible fixed assets

Long-lived assets comprising primarily tangible fixed assets represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in useful lives can have a significant impact on the depreciation charge for the financial year.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	66,027	67,246
(Profit) on disposal of tangible assets	(5,089)	(39,200)
	<u><u> </u></u>	<u><u> </u></u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	12,180	12,002
	<u><u> </u></u>	<u><u> </u></u>

6. Employees

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

Henry Barry Plant Hire Limited
Notes to the Abridged Financial Statements
for the financial year ended 30 April 2025

7. Tangible assets

	Leased equipment	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 May 2024	542,547	571,650	17,838	66,053	1,198,088
Additions	-	210,764	-	-	210,764
Disposals	(70,500)	(23,740)	-	-	(94,240)
Transfers	(31,094)	31,094	-	-	-
	<u>440,953</u>	<u>789,768</u>	<u>17,838</u>	<u>66,053</u>	<u>1,314,612</u>
Depreciation					
At 1 May 2024	184,593	487,937	17,838	66,053	756,421
Charge for the financial year	44,095	21,932	-	-	66,027
On disposals	(42,300)	(14,521)	-	-	(56,821)
Transfers	(18,654)	18,654	-	-	-
	<u>167,734</u>	<u>514,002</u>	<u>17,838</u>	<u>66,053</u>	<u>765,627</u>
Net book value					
At 30 April 2025	<u><u>273,219</u></u>	<u><u>275,766</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>548,985</u></u>
At 30 April 2024	<u><u>357,954</u></u>	<u><u>83,713</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>441,667</u></u>

8. Stocks

	2025 €	2024 €
Work in Progress	<u><u>34,350</u></u>	<u><u>33,250</u></u>

9. Debtors

	2025 €	2024 €
Trade debtors	48,000	89,306
Taxation	7,112	18,478
	<u><u>55,112</u></u>	<u><u>107,784</u></u>

All debtors are due within one year.

10. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	2,583	6,635
Net obligations under finance leases and hire purchase contracts	68,724	57,400
Trade creditors	196,819	181,690
Taxation	6,641	7,594
Directors' current accounts (Note 14)	44,724	45,224
Accruals	10,301	10,048
	<u><u>329,792</u></u>	<u><u>308,591</u></u>

Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales. It is not practicable to quantify this amount.

Henry Barry Plant Hire Limited
Notes to the Abridged Financial Statements
for the financial year ended 30 April 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	113,917	92,164
	<u><u>113,917</u></u>	<u><u>92,164</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	68,724	57,400
Repayable between one and five years	113,917	92,164
	<u><u>182,641</u></u>	<u><u>149,564</u></u>

12. Profit and loss account

	2025	2024
	€	€
At 1 May 2024	218,290	134,285
Profit for the financial year	21,222	84,005
	<u><u>239,512</u></u>	<u><u>218,290</u></u>

13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

14. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	74,036	74,937
	<u><u>74,036</u></u>	<u><u>74,937</u></u>

Directors' remuneration includes all amounts paid to persons connected with the directors as defined by s.220 Companies Act 2014.

The directors constitute the company's key management personnel and the above directors remuneration comprises the total compensation paid to key management personnel during the year.

The following amounts are repayable to the directors:

	2025	2024
	€	€
Henry Barry	44,724	45,224
	<u><u>44,724</u></u>	<u><u>45,224</u></u>

The above loan is interest free and unsecured.

15. Controlling interest

The controlling interest in the company is held by Henry Barry.

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26/01/2026.