

**Registration number 392892**

**Nicholas Groome Plant Hire Limited**

**Abridged accounts**

**for the year ended 31st December 2025**

# Nicholas Groome Plant Hire Limited

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## Nicholas Groome Plant Hire Limited

### Directors and other information

Directors	Nicholas Groome Caroline Groome
Secretary	Caroline Groome
Company number	392892
Registered office	Clonmore, Edenderry, Co. Offaly
Accountants	Dermot J. Keogh Chartered accountant Main Street, Portarlinton, Co. Laois.
Business address	Clonmore, Edenderry, Co. Offaly.
Bankers	AIB 107/109 Main Street, Bray, Co. Wicklow.

## Nicholas Groome Plant Hire Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

### Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	<b>-Ordinary shares</b>	
	<b>31/12/25</b>	<b>31/12/24</b>
Nicholas Groome	5	5
Caroline Groome	5	5
<b>Company secretary</b>		
Caroline Groome	-	-

The original report was approved by the board on 11 March 2026 and signed on its behalf by Nicholas Groome and Caroline Groome.

## **Nicholas Groome Plant Hire Limited**

### **Statement of directors responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 4 to 9:

- 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 Dermot J. Keogh, all the company's accounting records and provided all the information, books or 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 year ended 31st December 2025.

On behalf of the board

**Nicholas Groome**  
**Director**

**Caroline Groome**  
**Director**

**Date: 11th March 2026**

**Nicholas Groome Plant Hire Limited**

**Abridged balance sheet  
as at 31 December 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		95,976		141,048
<b>Current assets</b>					
Debtors		10,836		13,065	
Cash at bank and in hand		5,895		8,816	
		<u>16,731</u>		<u>21,881</u>	
<b>Creditors: amounts falling due within one year</b>		(140,674)		(143,217)	
<b>Net current liabilities</b>			<u>(123,943)</u>		<u>(121,336)</u>
<b>Total assets less current liabilities</b>			(27,967)		19,712
<b>Creditors: amounts falling due after more than one year</b>			-		<u>(19,226)</u>
<b>Net (liabilities)/assets</b>			<u>(27,967)</u>		<u>486</u>
<b>Capital and reserves</b>					
Called up share capital			10		10
Profit and loss account			(27,977)		476
<b>Equity shareholders' funds</b>			<u>(27,967)</u>		<u>486</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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.

The abridged accounts were approved by the Board on 11 March 2026 and signed on its behalf by

**The notes on pages 6 to 9 form an integral part of these financial statements.**

**Nicholas Groome Plant Hire Limited**

.....  
**Nicholas Groome**  
**Director**

.....  
**Caroline Groome**  
**Director**

**Nicholas Groome Plant Hire Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

..... continued

**1. Statement of 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.

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss.

Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	15% Straight Line

**1.4. Leasing**

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

**1.5. 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 sheet date.

**1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

**Nicholas Groome Plant Hire Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**Nicholas Groome Plant Hire Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

..... continued

**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
3	3
<u>          </u>	<u>          </u>

**Employment costs**

<b>2025</b>	<b>2024</b>
<b>€</b>	<b>€</b>

Wages and salaries	62,628	73,196
Social insurance costs	3,720	5,030
Other pension costs	2,753	2,868
	<u>69,101</u>	<u>81,094</u>

**2.1. Directors' remuneration**

<b>2025</b>	<b>2024</b>	
<b>€</b>	<b>€</b>	
Remuneration and other emoluments	29,100	26,000
	<u>29,100</u>	<u>26,000</u>

**Nicholas Groome Plant Hire Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

**3. Fixed assets**

**Tangible**

	<b>fixed assets €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 January 2025	489,184	489,184
At 31 December 2025	489,184	489,184
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 January 2025	348,136	348,136
Charge for year	45,072	45,072
At 31 December 2025	393,208	393,208
	<u>          </u>	<u>          </u>
<b>Net book values</b>		
At 31 December 2025	95,976	95,976
	<u>          </u>	<u>          </u>

	<b>Tangible fixed assets €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 January 2024	476,184	476,184
Additions	13,000	13,000
At 31 December 2024	489,184	489,184
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 January 2024	300,112	300,112
Charge for year	48,024	48,024
At 31 December 2024	348,136	348,136
	<u>          </u>	<u>          </u>
<b>Net book values</b>		
At 31 December 2024	141,048	141,048
	<u>          </u>	<u>          </u>

**Nicholas Groome Plant Hire Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

..... continued

**4. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u>          </u>	<u>          </u>
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
10 Ordinary shares of €1 each	10	10
	<u>          </u>	<u>          </u>

**5. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**6. Approval of financial statements**

The board of directors approved these financial statements for issue on 11 March 2026.