

Company registration number: 185436

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

Unaudited abridged financial statements

for the financial year ended 30 April 2025

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

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C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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:

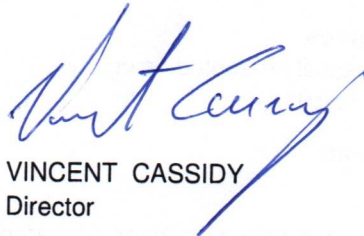
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect 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.



FRANK CONNOR
Director

21/01/2026



VINCENT CASSIDY
Director

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

**Balance sheet
As at 30/04/25**

	Note	2025 €	€	2024 €	€
Fixed assets					
Intangible assets	6	267		267	
Tangible assets	7	1,259,223		1,162,908	
			1,259,490		1,163,175
Current assets					
Stocks	8	166,020		165,578	
Debtors	9	433,558		383,161	
Cash at bank and in hand		220,187		415,270	
		819,765		964,009	
Creditors: amounts falling due within one year	10	(446,175)		(477,293)	
Net current assets			373,590		486,716
Total assets less current liabilities			1,633,080		1,649,891
Creditors: amounts falling due after more than one year	11	(94,831)		(108,562)	
Net assets			1,538,249		1,541,329
Capital and reserves					
Called up share capital presented as equity			127		127
Profit and loss account			1,538,122		1,541,202
Shareholders funds			1,538,249		1,541,329

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

The notes on pages 4 to 9 form part of these abridged financial statements.

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

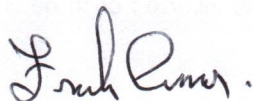
Balance sheet (continued)

As at 30/04/25

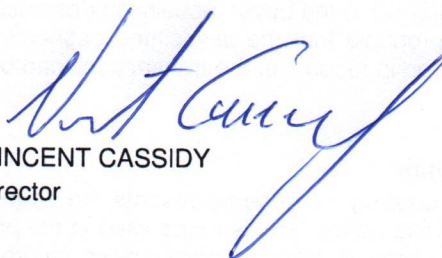
We, as directors of C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED. state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholders 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);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 21/01/26 and signed on behalf of the board by:



FRANK CONNOR
Director



VINCENT CASSIDY
Director

The notes on pages 4 to 9 form part of these abridged financial statements.

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

Notes to the abridged financial statements Financial year ended 30/04/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is MOATE BUSINESS PARK, CLARA ROAD, MOATE, CO. WESTMEATH.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current tax and deferred tax recognised in the reporting period. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

**Notes to the abridged financial statements (continued)
Financial year ended 30/04/25**

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 1% straight line
Fittings fixtures and equipment	- 12.5% reducing balance
Motor vehicles	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

Notes to the abridged financial statements (continued) Financial year ended 30/04/25

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Trade and other debtors

Trade and other debtors including amounts owed to group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

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.

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

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

**Notes to the abridged financial statements (continued)
Financial year ended 30/04/25**

3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 10 (2024: 11).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	429,459	358,011
Social insurance costs	25,451	22,283
Other retirement benefit costs	14,880	14,880
	<u>469,790</u>	<u>395,174</u>

4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	198,636	156,000
Pension contributions to defined contribution plans in respect of qualifying services	14,880	14,880
	<u>213,516</u>	<u>170,880</u>

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,541,202	1,407,087
(Loss)/profit for the financial year	(3,080)	134,115
At the end of the financial year	<u>1,538,122</u>	<u>1,541,202</u>

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

**Notes to the abridged financial statements (continued)
Financial year ended 30/04/25**

6. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 01/05/24 and 30/04/25	267	267
Amortisation		
At 01/05/24 and 30/04/25	-	-
Carrying amount		
At 30/04/25	267	267
At 30/04/24	267	267

7. Tangible assets

	Freehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 01/05/24	526,369	86,517	1,161,910	133,138	1,907,934
Additions	-	227,582	-	-	227,582
Disposals	-	-	(13,011)	-	(13,011)
At 30/04/25	526,369	314,099	1,148,899	133,138	2,122,505
Depreciation					
At 01/05/24	108,080	8,474	535,228	93,244	745,026
Charge for the financial year	5,264	41,580	76,006	6,410	129,260
Disposals	-	-	(11,004)	-	(11,004)
At 30/04/25	113,344	50,054	600,230	99,654	863,282
Carrying amount					
At 30/04/25	413,025	264,045	548,669	33,484	1,259,223
At 30/04/24	418,289	78,043	626,682	39,894	1,162,908

Included in Plant & equipment is €221,474 NBV in respect of assets held under Finance Lease/HP Agreements and Depreciation on those assets amounted to €33,991

8. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	166,020	165,578

C & C PLANT SALES & COUNTRY TOOL HIRE LIMITED.

**Notes to the abridged financial statements (continued)
Financial year ended 30/04/25**

9. Debtors		
	2025	2024
	€	€
Trade debtors	433,558	383,161
	<u> </u>	<u> </u>
10. Creditors: amounts falling due within one year		
	2025	2024
	€	€
Amounts owed to credit institutions	43,268	8,484
Trade creditors	348,119	343,357
Obligations under finance leases	41,354	53,099
PAYE and social welfare	9,672	13,489
Corporation tax	(9,527)	4,550
VAT	11,859	53,194
Accruals	1,430	1,120
	<u>446,175</u>	<u>477,293</u>
	<u> </u>	<u> </u>
11. Creditors: amounts falling due after more than one year		
	2025	2024
	€	€
Amounts owed to credit institutions	91,437	58,415
Other creditors including tax and social insurance	3,394	50,147
	<u>94,831</u>	<u>108,562</u>
	<u> </u>	<u> </u>

12. Bank Debt

The amount owing in Bank Debt excluding HP & lease amounts at 30/04/2025 was €130,818 to Bank of Ireln and was carrying an interest rate between 3.74% to 6.7% and is repayable between 2026 & 2027.

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 21 January 2026.