

Company registration number: 132526

John Beamish Plant Hire Limited

Unaudited abridged financial statements

for the financial year ended 30th June 2025

John Beamish Plant Hire Limited

Contents

	Page
Directors responsibilities statement	1
Accountants report	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 9

John Beamish Plant 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, Section 1A, "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 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.

John Beamish Plant Hire Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of John Beamish Plant Hire Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of John Beamish Plant Hire Limited for the financial year ended 30th June 2025.

Respective responsibilities of directors and accountants

As described on the Directors' report the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of John Beamish Plant Hire Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in International Standard on Related Services 4410 (Revised) - Compilation Engagements (ISRS 4410) from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**Kerry Lehane & Co. Ltd.
Financial Consultants
Dún Mhuire House
Kilbarry Road
Dunmanway
Co. Cork**

26th February 2026

John Beamish Plant Hire Limited

**Balance sheet
As at 30th June 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	7	33,417		38,255	
			33,417		38,255
Current assets					
Debtors	8	28		1,188	
Cash at bank and in hand		38,879		34,129	
		38,907		35,317	
Creditors: amounts falling due within one year					
	9	(14,275)		(13,678)	
Net current assets			24,632		21,639
Total assets less current liabilities			58,049		59,894
Net assets			58,049		59,894
Capital and reserves					
Called up share capital presented as equity			3		3
Profit and loss account			58,046		59,891
Shareholders funds			58,049		59,894

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'.

We, as directors of John Beamish Plant 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.

The notes on pages 5 to 9 form part of these abridged financial statements.

John Beamish Plant Hire Limited

**Balance sheet (continued)
As at 30th June 2025**

These abridged financial statements were approved by the board of directors on 26th February 2026 and signed on behalf of the board by:

John Beamish
Director

Dorothy Beamish
Director

The notes on pages 5 to 9 form part of these abridged financial statements.

John Beamish Plant Hire Limited

Notes to the abridged financial statements Financial year ended 30th June 2025

1. Critical accounting judgements and estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

Providing for accruals

The company recognises expenses when they are incurred. This involves the calculation of accruals at each period end to account for incurred expenses. This requires estimation of the expected cost.

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.

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

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.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

John Beamish Plant Hire Limited

Notes to the abridged financial statements (continued) Financial year ended 30th June 2025

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:

Long leasehold property	- 4%	straight line
Plant and machinery	- 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.

John Beamish Plant Hire Limited

Notes to the abridged financial statements (continued) Financial year ended 30th June 2025

Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand, and deposits with financial institutions without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risks of change in value. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method.

Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transactions costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

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.

3. Operating loss

Operating loss is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	4,838	5,099
Cost of stocks recognised as an expense	8,773	17,790
	<u> </u>	<u> </u>

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	4,800	7,861
	<u> </u>	<u> </u>

John Beamish Plant Hire Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30th June 2025**

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	4,800	7,861
	<u>4,800</u>	<u>7,861</u>

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	59,891	72,000
Loss for the financial year	(1,845)	(12,109)
At the end of the financial year	<u>58,046</u>	<u>59,891</u>

7. Tangible assets

	Long leasehold property	Plant and machinery	Motor vehicles	Total
	€	€	€	€
Cost				
At 1st July 2024 and 30th June 2025	<u>20,000</u>	<u>122,696</u>	<u>17,639</u>	<u>160,335</u>
Depreciation				
At 1st July 2024	3,020	108,035	11,025	122,080
Charge for the financial year	800	1,833	2,205	4,838
At 30th June 2025	<u>3,820</u>	<u>109,868</u>	<u>13,230</u>	<u>126,918</u>
Carrying amount				
At 30th June 2025	<u>16,180</u>	<u>12,828</u>	<u>4,409</u>	<u>33,417</u>
At 30th June 2024	<u>16,980</u>	<u>14,661</u>	<u>6,614</u>	<u>38,255</u>

8. Debtors

	2025	2024
	€	€
Other debtors	28	1,188
	<u>28</u>	<u>1,188</u>

All debtors are receivable within one year.

John Beamish Plant Hire Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30th June 2025**

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	816	308
Other creditors including tax and social insurance	11,561	11,870
Accruals	1,898	1,500
	14,275	13,678

10. Directors transactions

	John Beamish	
	2025	2024
	€	€
Name of director or other person		
At the start of the financial year	10,417	10,180
Advances made during the financial year	531	237
Amounts repaid during the financial year	(470)	-
At the end of the financial year	10,478	10,417

The loan from the director is unsecured, interest free and repayable on demand.

11. Events after the end of the reporting period

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

12. Controlling party

John Beamish and Dorothy Beamish each own 50% of the issued share capital of the company.

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 26th February 2026.