

Company Number: 528525

**Donohue Plant Sales & Rentals Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Donohue Plant Sales & Rentals Limited

## CONTENTS

	<b>Page</b>
Accountants' Report	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 9

**Donohue Plant Sales & Rentals Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Donohue Plant Sales & Rentals Limited for the financial year ended 30 June 2025**

In accordance with the engagement letter dated 1 January 2026 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 30 June 2025 as set out on pages 4 to 9 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Donohue Plant Sales & Rentals 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.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Donohue Plant Sales & Rentals 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 Donohue Plant Sales & Rentals Limited. You consider that Donohue Plant Sales & Rentals 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 Donohue Plant Sales & Rentals 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.

**KMM ACCOUNTANTS LIMITED**

Chartered Accountants  
t/a McDonnell Maher  
Market Square  
Bagenalstown  
Carlow

**18 March 2026**

# Donohue Plant Sales & Rentals Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>682,426</u>	<u>833,171</u>
<b>Current Assets</b>			
Debtors	7	358,759	420,468
Cash and cash equivalents		<u>129,237</u>	<u>164,889</u>
		<u>487,996</u>	<u>585,357</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(96,484)</u>	<u>(351,595)</u>
<b>Net Current Assets</b>		<u>391,512</u>	<u>233,762</u>
<b>Total Assets less Current Liabilities</b>		<u>1,073,938</u>	<u>1,066,933</u>
<b>Creditors:</b> amounts falling due after more than one year	9	<u>(53,216)</u>	<u>(139,224)</u>
<b>Net Assets</b>		<u><u>1,020,722</u></u>	<u><u>927,709</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>1,020,622</u>	<u>927,609</u>
<b>Shareholders' Funds</b>		<u><u>1,020,722</u></u>	<u><u>927,709</u></u>

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 Donohue Plant Sales & Rentals 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 18 March 2026 and signed on its behalf by:**

**Thomas Donohue**  
Director

**Ciara Donohue**  
Director

**Donohue Plant Sales & Rentals Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	100	798,339	798,439
Profit for the financial year	-	129,270	129,270
<b>At 30 June 2024</b>	100	927,609	927,709
Profit for the financial year	-	93,013	93,013
<b>At 30 June 2025</b>	<b>100</b>	<b>1,020,622</b>	<b>1,020,722</b>

# Donohue Plant Sales & Rentals Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Donohue Plant Sales & Rentals Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 528525. The registered office of the company is Garryhill, Bagenalstown, Co. Carlow, Ireland which is also the principal place of business of the company. The principal activity of the company is that of 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 30 June 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:

Land and buildings freehold	- 4% Straight line
Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 15% Straight line
Motor vehicles	- 12.5% 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 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.

#### 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.

#### 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.

# Donohue Plant Sales & Rentals Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

### Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	177,745	202,522
(Profit) on disposal of tangible assets	-	(7,822)
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	8,129	11,203
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2024 - 15).

## Donohue Plant Sales & Rentals Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Tangible assets	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>					
At 1 July 2024	17,000	1,196,867	17,500	418,042	1,649,409
Additions	-	27,000	-	-	27,000
At 30 June 2025	<u>17,000</u>	<u>1,223,867</u>	<u>17,500</u>	<u>418,042</u>	<u>1,676,409</u>
<b>Depreciation</b>					
At 1 July 2024	-	699,839	4,376	112,023	816,238
Charge for the financial year	-	123,302	2,188	-	125,490
On disposals	-	-	-	52,255	52,255
At 30 June 2025	<u>-</u>	<u>823,141</u>	<u>6,564</u>	<u>164,278</u>	<u>993,983</u>
<b>Net book value</b>					
At 30 June 2025	<u><u>17,000</u></u>	<u><u>400,726</u></u>	<u><u>10,936</u></u>	<u><u>253,764</u></u>	<u><u>682,426</u></u>
At 30 June 2024	<u><u>17,000</u></u>	<u><u>497,028</u></u>	<u><u>13,124</u></u>	<u><u>306,019</u></u>	<u><u>833,171</u></u>
<b>7. Debtors</b>				<b>2025</b>	<b>2024</b>
				€	€
Trade debtors				<b>150,819</b>	211,741
Other debtors				<b>185,088</b>	164,966
Taxation and social welfare				<b>20,586</b>	41,495
Prepayments				<b>2,266</b>	2,266
				<u><b>358,759</b></u>	<u>420,468</u>
<b>8. Creditors</b>				<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>				€	€
Amounts owed to credit institutions				<b>83</b>	33,689
Net obligations under finance leases and hire purchase contracts				<b>39,678</b>	176,890
Trade creditors				<b>36,363</b>	100,459
Taxation and social welfare				<b>12,769</b>	29,004
Other creditors				<b>(9)</b>	3,953
Accruals				<b>7,600</b>	7,600
				<u><b>96,484</b></u>	<u>351,595</u>
<b>9. Creditors</b>				<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>				€	€
Finance leases and hire purchase contracts				<b>53,216</b>	139,224
<b>Net obligations under finance leases and hire purchase contracts</b>					
Repayable within one year				<b>39,678</b>	176,890
Repayable between one and five years				<b>53,216</b>	139,224
				<u><b>92,894</b></u>	<u>316,114</u>

# Donohue Plant Sales & Rentals Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 10. Income Statement

	<b>2025</b>	2024
	€	€
At 1 July 2024	<b>927,609</b>	798,339
Profit for the financial year	<b>93,013</b>	129,270
At 30 June 2025	<b><u>1,020,622</u></b>	<u>927,609</u>

### 11. Capital commitments

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

### 12. Directors' remuneration

	<b>2025</b>	2024
	€	€
Fees	<b>3,067</b>	2,944
Remuneration	<b>95,232</b>	114,163
	<b><u>98,299</u></b>	<u>117,107</u>

### 13. Post-Balance Sheet Events

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

### 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 March 2026.