

Company registration number: 114743

McCarthy O'Regan Plant Hire Ltd
Unaudited abridged financial statements
for the financial year ended 31 August 2025

McCarthy O'Regan Plant Hire Ltd

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McCarthy O'Regan Plant Hire Ltd

Directors and other information

Directors	Mr John McCarthy Mrs Eileen McCarthy
Secretary	Eileen McCarthy
Company number	114743
Registered office	2 Ardmanagh Drive Schull Co Cork
Business address	2 Ardmanagh Drive Schull Co Cork
Accountants	FDC Accountants / tax Consultants Ltd 14 North Street Skibbereen Co Cork
Bankers	AIB Skibbereen Co Cork

McCarthy O'Regan Plant Hire Ltd

Balance sheet
As at 31 August 2025

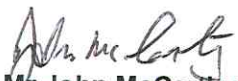
	2025	2024
	€	€
Fixed assets	1,118	1,397
Current assets	52,074	39,394
Creditors: amounts falling due within one year	(1,065)	(818)
Net current assets	51,009	38,576
Total assets less current liabilities	52,127	39,973
Accruals and deferred income	(850)	(780)
Net assets	51,277	39,193
Capital and reserves	51,277	39,193

We, as directors of McCarthy O'Regan Plant Hire Ltd 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 4 February 2026 and signed on behalf of the board by:


Mr John McCarthy
Director


Mrs Eileen McCarthy
Director

McCarthy O'Regan Plant Hire Ltd

Notes to the abridged financial statements Financial year ended 31 August 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 2 Ardmanagh Drive, Schull, Co Cork.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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.

Tangible assets

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

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:

Power machinery	- 20%	reducing balance
Plant & equipment	- 10%	reducing balance

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.

McCarthy O'Regan Plant Hire Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 August 2025

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	39,068	25,689
Profit for the financial year	12,084	13,379
At the end of the financial year	<u>51,152</u>	<u>39,068</u>