

CRO Number 758457

**CRUSHER HIRE IRELAND LIMITED
LIMERICK ROAD
CHARLEVILLE
CO CORK**

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025**

CRUSHER HIRE IRELAND LIMITED

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 28 FEBRUARY 2025**

Table of Contents	Page
Directors and other information	2
Balance Sheet	3-4
Statement of Accounting Policies	5-7
Notes to the Abridged Unaudited Financial Statements	8-9

CRUSHER HIRE IRELAND LIMITED

Directors and other information

Director	Mr. Shane Foley
Secretary	Company Services Limited
Business Address	Limerick Road, Charleville, Co Cork.
Registered Office	Ballyhea, Charleville, Co Cork.
Accountants	O' Donoghue & Co. Certified Public Accountants, Banteer West, Banteer, Co. Cork.
Bankers	Allied Irish Bank, 106/108 O'Connell St., Limerick.

**CRUSHER HIRE IRELAND LIMITED
BALANCE SHEET
AS AT 28 FEBRUARY 2025**

	Note	2025 Euro
Fixed Assets		
Tangible assets	4	26,437
Current Assets		
Cash at bank and in hand		100,960
		<hr/> 100,960 <hr/>
Creditors (Amounts falling due within one year)	5	24,262
		<hr/>
Net Current Assets		76,698
		<hr/>
NET ASSETS		103,135
		<hr/>
Capital and Reserves		
Called up share capital	6	1
Profit and Loss Account	7	103,134
		<hr/>
SHAREHOLDERS' EQUITY		103,135
		<hr/>

These financial statements have been prepared in accordance with the Small Companies Regime.

In preparing these abridged financial statements, the director has relied on the exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

On behalf of the Board

Mr. Shane Foley

Director

Date:- 20 November 2025

CRUSHER HIRE IRELAND LIMITED

**BALANCE SHEET (continued)
AS AT 28 FEBRUARY 2025**

I as director of Crusher Hire Ireland Limited state that :

- (a) The company is availing itself of audit 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 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, and
- (d) The director acknowledges the obligations of the company under the Companies Act 2014 to keep adequate accounting records, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Board of Directors and signed on its behalf by :

Mr. Shane Foley

Director

Date:- 20 November 2025

CRUSHER HIRE IRELAND LIMITED

NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 28 FEBRUARY 2025

1. GENERAL INFORMATION

The financial statements comprising the profit and loss account, the balance sheet and the related notes constitute the individual financial statements of Crusher Hire Ireland Limited for the financial year ended 28 February 2025.

Crusher Hire Ireland Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 758457). The registered office is located at Ballyhea, Charleville, Co Cork. The principal place of business of the company is Limerick Road, Charleville, Co Cork. The nature of the company's operations and its principal activities are set out in the Director's Report.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying Section 1A of that standard and the Companies Act 2014.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the "Small Companies Regime" in accordance with Section 280C of the Act and Section 1A of FRS 102.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover is measured at the fair value of the consideration received, excluding where relevant discounts, rebates, VAT and other sales taxes or duties.

The following criteria must also be met before turnover is recognised:

Sale of goods

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

NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 28 FEBRUARY 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Rendering of services

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the service can be estimated readily.

Taxation

The company is managed and controlled in the Republic of Ireland and consequently, is tax resident in Ireland.

Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences, except that unrelieved tax losses and other deferred tax assets are recognised only to the extent that the director considers that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Timing differences are differences between taxable profits and total comprehensive income that arises from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Cost includes prime costs, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Depreciation

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives, using the straight-line method.

The rates applied in calculating depreciation are:

Equipment	20% Straight Line
-----------	-------------------

Impairments

Assets not carried at fair value are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount and is recognised in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the profit and loss account.

CRUSHER HIRE IRELAND LIMITED
NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 28 FEBRUARY 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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, if present, are shown within borrowings in current liabilities in the balance sheet.

Creditors

Short-term creditors are measured at transaction price. Other financial liabilities, including, if present, bank loans, are measured initially at fair value, net of transaction costs and measured subsequently at amortised cost using the effective interest method.

Ordinary Share Capital

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

Judgements

The director considers the accounting assumptions below to be its critical accounting judgements:

Going Concern

The financial statements have been prepared on the going concern basis, which assumes that the company will continue in operational existence for the foreseeable future.

CRUSHER HIRE IRELAND LIMITED

NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 28 FEBRUARY 2025

3. PROFIT BEFORE TAXATION

The profit before taxation is stated after charging:

	2025 Euro
Depreciation and amounts written off fixed assets	
Depreciation of tangible fixed assets owned	3,777
	<hr/>
	3,777
	<hr/>

4. TANGIBLE ASSETS

Cost	Equipment Euro	Total Euro
At 26 February 2024	0	0
Additions	30,214	30,214
Disposals	0	0
	<hr/>	<hr/>
At 28 February 2025	30,214	30,214
	<hr/>	<hr/>
Depreciation		
At 26 February 2024	0	0
Charge for the year	3,777	3,777
Relating to disposals	0	0
	<hr/>	<hr/>
At 28 February 2025	3,777	3,777
	<hr/>	<hr/>
Net Book Value		
At 28 February 2025	26,437	26,437
	<hr/>	<hr/>

CRUSHER HIRE IRELAND LIMITED

NOTES TO THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 28 FEBRUARY 2025

5. CREDITORS	2025
Amounts falling due within one year:	Euro
Accruals	2,000
VAT	7,528
Corporation Tax	14,734
	<hr/>
	24,262
	<hr/>

6. CALLED UP SHARE CAPITAL	2025
	Euro
Authorised	
100,000 ordinary shares of €1 each	100,000
	<hr/>
Allotted, called up & fully paid	
1 ordinary shares of €1 each	1
	<hr/>

7. RECONCILIATION OF SHAREHOLDERS FUNDS

	Share Capital Euro	Profit & Loss Account Euro	Total Euro
At 26 February 2024	1	0	1
Profit for the year	0	103,134	103,134
	<hr/>	<hr/>	<hr/>
At 28 February 2025	1	103,134	103,135
	<hr/>	<hr/>	<hr/>

8. RELATED PARTY TRANSACTIONS AND CONTROLLING PARTY

Ultimate controlling party

The company is owned by Shane Foley holding 100% of the ordinary share capital of the company.

9. APPROVAL OF THE FINANCIAL STATEMENTS

The director approved the financial statements on the 20 November 2025.