Registration number 603947

Boxter Plant & Equipment Limited

Abridged Financial Statements

For The Year Ended 30 April 2025

Boxter Plant & Equipment Limited

Abridged Financial Statements
Year ended 30 April 2025

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Directors and Other Information

Director	Kenneth Daly
Secretary	Gillian Daly
Registered office	Cloneygowan Tullamore Co.Offaly
Place of Registration	Republic of Ireland
Legal Form of Company	Private Company Limited by Shares
Company Registration Number	603947
Accountants	J.Case & Co. Chartered Certified Accountants 100 Sean Costello Street Athlone Co. Westmeath
Bankers	Bank of Ireland Tullamore Co. Offaly

Boxter Plant & Equipment Limited

Balance sheet
As At 30 April 2025

	Notes	30 Apr '25 €	30 Apr '25 €	30 Apr '24 €	30 Apr '24 €
Fixed Assets			2,345		3,061
Current Assets		126,812		136,899	
Prepayments and Accrued Income		-		-	
Creditors: amounts falling due within one year		(10,940)		(21,664)	
Net Current Assets/ (Liabilities)			115,872		115,235
Total Assets Less Current Liabilities			118,217		118,296
Creditors: amounts falling due after more than one year			(12,400)		(12,400)
Provisions for Liabilities			-		-
Accruals & Deferred Income			(1,600)		(1,800)
			104,217		104,096
Capital and Reserves	3		104,217		104,096

I, as director of Boxter Plant & Equipment Limited state that:

a) the company is availing itself of the exemption provided for by chapter 15 of part 6 to 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 shareholder of the company has not served a notice on the company under subsection 334(1) in accordance with of section 334(2) of the Companies Act 2014,
d) I acknowledge the company's obligations under 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 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 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefits 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.

Approved by the director of the company on 30 January 2026 & signed by;

Kenneth Daly
Director

Notes to the abridged financial statements
Year Ended 30 April 2025

1. Accounting Policies

The significant accounting policies adopted by the company and applied consistently are as follows;

1. 1. Compliance with Accounting Standards

The financial statements are prepared on the going concern basis under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, including FRS 105- "The Financial Reporting Standard applicable to Micro-entities Regime in the UK and Republic of Ireland" and the Companies Act 2014.

1. 2. Currency

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

1. 3. Income Recognition

Income is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Income comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

1. 4. Tangible Fixed Assets

Tangible fixed assets are recorded at historical cost. Cost includes prime cost, overheads and interest incurred in financing the construction of fixed assets. Capitalisation of interest ceases when the asset is brought into use.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds it recoverable amount.

Depreciation is calculated on a straight line basis, in order to write off the cost of tangible fixed assets less residual amounts over their estimated useful lives as follows:

Plant & Equipment	-	12.5% straight line
Fixtures & Fittings	-	12.5% straight line

1. 5. Stock & Work in Progress

Stocks comprises of work in progress. Stocks are stated at the lower of cost and net realisable value. Cost is calculated as the aggregate cost of raw materials, direct labour and attributable portion of direct production overheads.

Net realisable value comprises the actual or estimated price (net of trade discounts) less all further costs expected to be incurred to completion or to be incurred in marketing, selling & distribution.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the inventory is reduced to its selling price less its cost to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised, the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

1. 6. Value Added Tax

Sales, Cost of Sales and expenses are shown net of Value Added Tax.

1. 7. Trade and Other Debtors

Trade and other debtors are recognised initially at transaction price (including transaction cost). Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors 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 estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

1. 8. Cash at bank and on hand

Cash at bank and on hand includes cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

1. 9. 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.

Creditors and accruals are recognised initially at transaction price (including transaction costs). Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

1. 10. Borrowings

Borrowings are recognised initially at the transaction price (including transaction costs). Interest is recognised as per the contract on an accruals basis. Transaction costs are written off to the profit and loss over the life of the loan on straight line basis where material. Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

1. 11. Pension Contributions

The company does not currently operate any pension scheme for the director or employees.

1. 12. Deferred Taxation

Deferred taxation is not provided for.

1. 13. 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.

Notes to the abridged financial statements
Year Ended 30 April 2025

2. Guarantees and Other Financial Commitments

The company had not given any guarantees or entered into any financial commitments at the end of the year.

3. Reconciliation of Reserves

	2025	2024
	€	€
Opening Profit & Loss Reserves	103,996	71,471
Profit/(Loss) for the year	121	32,525
Closing Profit & Loss Reserves	104,117	103,996

4. Dividends

The director did not declare any dividend for the year.

5. Date of Approval

The financial statements were approved by the director of the company on 30 January 2026.