

Company registration number: 444111

Brian Johnson Plant Hire Limited

Financial Statements

for the financial year ended 31 December 2025

Brian Johnson Plant Hire Limited

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Brian Johnson 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 "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 judgments 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.

Brian Johnson Plant Hire Limited

**Balance sheet
As at 31 December 2025**

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	2	89,122		89,122	
			89,122		89,122
Current assets					
Debtors		7,500		7,500	
Cash at bank and in hand		23,717		23,717	
		31,217		31,217	
Creditors: amounts falling due within one year					
		(70,991)		(70,991)	
Net current liabilities					
			(39,774)		(39,774)
Total assets less current liabilities					
			49,348		49,348
Net assets					
			49,348		49,348
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			49,248		49,248
Shareholders funds					
			49,348		49,348

These 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'.

The notes on pages 4 to 5 form part of these abridged financial statements.

Brian Johnson Plant Hire Limited

**Balance sheet (continued)
As at 31 December 2025**

We, as directors of Brian Johnson 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.

These abridged financial statements were approved by the board of directors on 27 March 2026 and signed on behalf of the board by:

Mr. Brian Johnson
Director

Ms. Shawna Johnson
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

Brian Johnson Plant Hire Limited

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

1. 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.

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.

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:

Plant and machinery	20 %
Motor vehicles	20 %

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.

Brian Johnson Plant Hire Limited

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

2. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 31 December 2025	<u>238,340</u>	<u>26,423</u>	<u>264,763</u>
Depreciation			
At 31 December 2025	<u>175,641</u>	<u>-</u>	<u>175,641</u>
Carrying amount			
At 31 December 2025	<u>62,699</u>	<u>26,423</u>	<u>89,122</u>
At 31 December 2024	<u>62,699</u>	<u>26,423</u>	<u>89,122</u>

3. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 27 March 2026.