

Registration number 540398

John Devane Plant Services Limited

Abridged accounts

for the year ended 31st December 2025

John Devane Plant Services Limited

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John Devane Plant Services Limited

Directors and other information

Directors	John Devane Marie O'Leary Michael Devane Joan Devane Marie Cronin
Secretary	John Devane
Company number	540398
Registered office	Mastergeeha, Kilcummin, Killarney, Co. Kerry.
Accountants	William M. Sheehan & Co Ballydesmond, Mallow, Co. Cork.
Business address	Mastergeeha, Kilcummin, Killarney, Co. Kerry.
Bankers	Bank Of Ireland plc Killarney Co. Kerry

John Devane Plant Services Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	31/12/24
John Devane	1	1
Marie O'Leary	-	-
Michael Devane	1	1
Joan Devane	-	-
Marie Cronin	-	-

The original report was approved by the board on 12 March 2026 and signed on its behalf by John Devane and Marie O'Leary.

John Devane Plant Services Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 10 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to William M. Sheehan & Co, Accountants, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board

John Devane
Director

Marie O'Leary
Director

Date: 12th March 2026

John Devane Plant Services Limited

**Accountants' report on the unaudited financial statements to the directors of
John Devane Plant Services Limited**

We have compiled the financial statements for the year ended 31 December 2025 set out on pages 5 to 10.

Respective responsibilities of directors and accountants

As described on page 3 the directors are responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapters 15 and 16 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of John Devane Plant Services Limited from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

William M. Sheehan & Co

**Ballydesmond,
Mallow,
Co. Cork.**

Date: 12 March 2026

John Devane Plant Services Limited

**Abridged balance sheet
as at 31 December 2025**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	3		1,443,111		1,391,896
Financial assets	3		194,733		107,060
			<u>1,637,844</u>		<u>1,498,956</u>
Current assets					
Debtors		6,757		-	
Cash at bank and in hand		377,049		205,263	
		<u>383,806</u>		<u>205,263</u>	
Creditors: amounts falling due within one year		<u>(110,565)</u>		<u>53,046</u>	
Net current assets			<u>273,241</u>		<u>258,309</u>
Total assets less current liabilities			1,911,085		1,757,265
Net assets			<u>1,911,085</u>		<u>1,757,265</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss account			1,911,083		1,757,263
Equity shareholders' funds			<u>1,911,085</u>		<u>1,757,265</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The notes on pages 7 to 10 form an integral part of these financial statements.

John Devane Plant Services Limited

The abridged accounts were approved by the Board on 12 March 2026 and signed on its behalf by

.....
John Devane
Director

.....
Marie O'Leary
Director

John Devane Plant Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.4. Financial assets

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are reviewed for diminution in value if events or changes in circumstances indicate that the carrying amount may not be recoverable. Diminution in value is calculated such that carrying value of the fixed asset investment is the lower of its cost or recoverable amount. Recoverable amount is the higher of its net realisable value and its value in use.

1.5. Leasing and hire purchase commitments

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

John Devane Plant Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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1.6. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

2025 2024

Employment costs

2025 2024
€ €

Wages and salaries	302,511	318,177
Social insurance costs	13,210	15,270
Other pension costs	143,500	98,700
	<u>459,221</u>	<u>432,147</u>

2.1. Directors' remuneration

2025 2024
€ €

Remuneration and other emoluments	105,597	120,709
Pension contributions to defined contribution schemes	143,500	98,700
Sums paid to third parties	9,200	3,759
	<u>258,297</u>	<u>223,168</u>

Number of directors to whom retirement benefits
are accruing under a money purchase scheme

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John Devane Plant Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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3. Fixed assets

	Tangible fixed assets €	Financial assets €	Total €
Cost			
At 1 January 2025	1,772,444	107,060	1,879,504
Additions	152,742	87,673	240,415
Disposals	(55,750)	-	(55,750)
At 31 December 2025	<u>1,869,436</u>	<u>194,733</u>	<u>2,064,169</u>
Depreciation and			
At 1 January 2025	380,547	-	380,547
On disposals	(20,907)	-	(20,907)
Charge for year	66,685	-	66,685
At 31 December 2025	<u>426,325</u>	<u>-</u>	<u>426,325</u>
Net book values			
At 31 December 2025	<u>1,443,111</u>	<u>194,733</u>	<u>1,637,844</u>

	Tangible fixed assets €	Financial assets €	Total €
Cost			
At 1 January 2024	1,564,845	42,740	1,607,585
Additions	207,598	64,320	271,918
At 31 December 2024	<u>1,772,443</u>	<u>107,060</u>	<u>1,879,503</u>
Depreciation and			
At 1 January 2024	325,985	-	325,985
Charge for year	54,562	-	54,562
At 31 December 2024	<u>380,547</u>	<u>-</u>	<u>380,547</u>
Net book values			
At 31 December 2024	<u>1,391,896</u>	<u>107,060</u>	<u>1,498,956</u>

John Devane Plant Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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4. Share capital

	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital	<u> </u>	<u> </u>
 Allotted and called up share capital		
Amounts presented in equity		
2 Ordinary shares of €1 each	2	2
	<u> </u>	<u> </u>

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 12 March 2026.