

**J.B. Plant Hire Limited**  
**Unaudited Financial Statements**  
**for the period ended 31 December 2021**



# **J.B. Plant Hire Limited**

## **Financial Statements**

**Period from 1 March 2021 to 31 December 2021**

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# **J.B. Plant Hire Limited**

## **Strategic Report**

### **Period from 1 March 2021 to 31 December 2021**

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The director presents his strategic report on the Company for the period ended 31 December 2021.

#### **Principal activities**

The principal activities of the Company are the hire of plant and tools to both the business and domestic market.

#### **Review of the business**

The Company operates in a competitive environment within a distinct geographic area of the UK and offers a local service that matches the needs of the plant and tool hire customer base that it supports. Customers are able to rent plant equipment and tools on a short-term hire basis.

Turnover for the ten months to 31 December 2021 was £2,057,420 compared to £2,346,541 for the twelve months to February 2021, the current year was an increased reporting period following a change to the reporting year end date to fall in line with the immediate parent's reporting period. Profit on ordinary activities before taxation for the ten months to 31 December 2021 was £667,456 compared to £524,642 for the twelve months to February 2021.

Given the straightforward nature of the business, the Company's director is of the opinion that analysis using further key performance indicators is not necessary for an understanding of the development, performance or position of the business.

The entire share capital of the Company was purchased by Briggs Equipment UK Limited on 18 June 2021.

The immediate parent company, Briggs Equipment UK Limited, has taken advantage of the exemption set out in section 479C (Audit Exemption) of the Companies Act 2006 and opted to file unaudited accounts.

#### **Future developments**

The Company continues to take advantage of the support of its immediate parent company and will be leveraging this to drive efficiencies through engineering services, procurement and customer relationship management as a consequence of being part of the Briggs Equipment Group.

#### **Financial risk management**

The Company's operations expose it to some aspects of financial risks that include, foreign exchange risk, liquidity risk and credit risk. The procedures implemented to effectively manage these risks are detailed below.

#### **Foreign exchange risk**

A proportion of the Company's equipment and parts purchases are denominated in Euros. In addition, certain transactions with other group companies are denominated in Euros. The Company actively monitors currency movements and, where appropriate, utilises derivatives to mitigate downside risk.

#### **Credit risk**

The effects of credit risk are controlled as the Company has implemented policies that require appropriate credit checks on potential customers before sales are made. The amount of exposure to any individual counterparty is proactively monitored and is subject to a limit, which is regularly reassessed. The Board receives regular reports on amounts due and amounts significantly overdue and the relevant action taken.

#### **Liquidity risk**

Appropriate cash flow forecasts are prepared to assess the Company's cash requirements. The Company proactively assesses and manages its cash requirements and its available facilities to ensure sufficient funds are available.

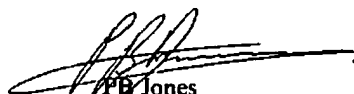
# **J.B. Plant Hire Limited**

## **Strategic Report** *(continued)*

**Period from 1 March 2021 to 31 December 2021**

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This report was approved by the Board of Directors on 29 September 2022 and signed on behalf of the Board by:



P.B. Jones  
Director

Registered office:  
31 Sydenham Road  
Belfast  
BT3 9DH

# **J.B. Plant Hire Limited**

## **Director's Report**

### **Period from 1 March 2021 to 31 December 2021**

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The director presents his report and the unaudited financial statements of the company for the period ended 31 December 2021.

#### **Directors**

The directors who served the company during the period were as follows:

Mr PB Jones	(Appointed 18 June 2021)
Mr B Toal	(Resigned 18 June 2021)
Mrs E Toal	(Resigned 18 June 2021)

#### **Dividends**

The director does not recommend the payment of a dividend.

#### **Future developments**

An indication of future developments of the business is included in the strategic report on page 1.

#### **Disabled employees**

Applications for employment by disabled persons are always fully considered, bearing in mind the respective aptitudes and abilities of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Company continues and the applications for employment by disabled persons are always fully considered, bearing in mind the respective aptitudes and abilities of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Company continues and appropriate training is arranged. It is the policy of the Company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

#### **Employee consultation**

The company maintains a policy of regular consultation and discussion with its employees by means of periodic meetings and newsletters on a wide range of issues that are likely to affect their interests and ensure that all employees are aware of the financial and economic performance of the Company.

#### **Directors' indemnities**

The Company maintained throughout the period, and at the date of approval of the financial statements, liability insurance for its director and officers. This is a qualifying provision for the purposes of the Companies Act 2006.

# **J.B. Plant Hire Limited**

## **Director's Report** *(continued)*

**Period from 1 March 2021 to 31 December 2021**

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### **Statement of directors' responsibilities in respect of the financial statements**

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

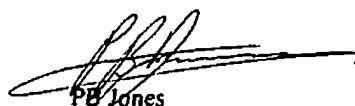
Company law requires the director to prepare financial statements for each financial period. Under that law the director has prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law). Under company law the director must not approve the financial statements unless he is satisfied that they 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 the financial statements, the director is required to:

- Select suitable accounting policies and then apply them consistently;
- state whether applicable United Kingdom Accounting Standards, comprising FRS 102, have been followed, subject to any material departure disclosed and explained in the financial statements;
- make judgement and accounting estimates that are reasonable and prudent: and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Company will continue in business

The director is 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.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006.

Approved by the director and signed:



P. Jones  
Director

29 September 2022

Registered office:  
31 Sydenham Road  
Belfast  
BT3 9DH

# J.B. Plant Hire Limited

## Statement of Comprehensive Income

Period from 1 March 2021 to 31 December 2021

		Period from 1 Mar 21 to 31 Dec 21	Year to 28 Feb 21
	Note	£	£
<b>Turnover</b>	<b>4</b>	<b>2,057,420</b>	<b>2,346,541</b>
<b>Cost of sales</b>		<b>(248,285)</b>	<b>(370,346)</b>
<b>Gross profit</b>		<b>1,809,135</b>	<b>1,976,195</b>
Administrative expenses		(1,193,775)	(1,062,117)
Other operating income	5	48,349	10,000
Non-Recurring Items		1,834	(401,894)
<b>Operating profit</b>	<b>6</b>	<b>665,543</b>	<b>522,184</b>
Other interest receivable and similar income	9	1,913	2,458
<b>Profit before taxation</b>		<b>667,456</b>	<b>524,642</b>
Tax on profit	10	40,035	(101,602)
<b>Profit for the financial year</b>		<b>707,491</b>	<b>423,040</b>

All the activities of the company are from continuing operations.

The notes on pages 8 to 16 form part of these financial statements.

# J.B. Plant Hire Limited

## Statement of Financial Position

31 December 2021

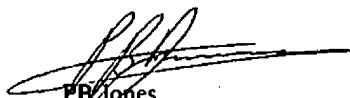
	Note	31 Dec 21 £	28 Feb 21 £
<b>Fixed assets</b>			
Tangible assets	11	3,015,772	3,326,499
<b>Current assets</b>			
Debtors	12	462,206	455,050
Cash at bank and in hand		2,258,325	1,340,426
		<u>2,720,531</u>	<u>1,795,476</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(284,003)</u>	<u>(229,882)</u>
<b>Net current assets</b>		<u>2,436,528</u>	<u>1,565,594</u>
<b>Total assets less current liabilities</b>		<u>5,452,300</u>	<u>4,892,093</u>
<b>Provisions</b>	14	<u>(163,132)</u>	<u>(310,416)</u>
<b>Net assets</b>		<u>5,289,168</u>	<u>4,581,677</u>
<b>Capital and reserves</b>			
Called up share capital	17	2	2
Retained earnings		<u>5,289,166</u>	<u>4,581,675</u>
<b>Total equity</b>		<u>5,289,168</u>	<u>4,581,677</u>

For the period ending 31 December 2021 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

### Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board of Directors and authorised for issue on 29 September 2022, and are signed on behalf of the Board by:

  
P.B. Jones  
Director

Company registration number: NI025520

The notes on pages 8 to 16 form part of these financial statements.



# **J.B. Plant Hire Limited**

## **Statement of Changes in Equity**

**Period from 1 March 2021 to 31 December 2021**

	Called up share capital	Retained earnings	Total
	£	£	£
<b>At 1 March 2020</b>	2	4,158,635	4,158,637
<b>Profit and total comprehensive income for the year</b>	-	423,040	423,040
<b>Total comprehensive income for the period</b>	-	423,040	423,040
<b>At 28 February 2021</b>	2	4,581,675	4,581,677
<b>Profit and total comprehensive income for the year</b>	-	707,491	707,491
<b>At 31 December 2021</b>	2	5,289,166	5,289,168

The notes on pages 8 to 16 form part of these financial statements.

# **J.B. Plant Hire Limited**

## **Notes to the Financial Statements**

**Period from 1 March 2021 to 31 December 2021**

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### **1. General information**

The principal activity of the company is the hire of plant and tools to both the business and domestic market.

The Company is a private company limited by shares, registered in Northern Ireland. The address of the registered office is 31 Sydenham Road, Belfast, BT3 9DH.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **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 Sterling, which is the functional currency of the entity.

#### **Going concern**

After reviewing the Company's forecasts and projections, the director has a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial statements. The Company has received confirmation from its immediate parent undertaking that it will provide financial support to the Company for a period of not less than 12 months from the date of approval of these financial statements to ensure the Company can meet its liabilities as they fall due.

#### **Disclosure exemptions**

The Company has taken advantage of the following exemptions;

Under FRS102 paragraph 1.12(b), the exemption from preparing a statement of cash flows on the basis that it is a qualifying entity and its immediate parent company as at 31 December 2021, Briggs Equipment UK Limited, includes the Company's cash flows in its own consolidated financial statements.

Under FRS102 paragraph 33.1A, the exemption from disclosing related party transactions with other companies that are wholly owned by the parent as at 31 December 2021.

## **J.B. Plant Hire Limited**

### **Notes to the Financial Statements *(continued)***

**Period from 1 March 2021 to 31 December 2021**

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#### **3. Accounting policies *(continued)***

##### **Judgements and key sources of estimation uncertainty**

Company management and the director make estimates and assumptions about the future. These estimates and assumptions impact recognised assets and liabilities, as well as revenue and expenses and other disclosures. These estimates are based on historical experience and on various assumptions considered reasonable under the prevailing conditions. The actual outcome may diverge from these estimates if other assumptions are made, or other conditions arise. The estimates and assumptions that may have a significant effect on the carrying amounts of assets and liabilities within financial year include:

- Tangible assets are recognised at cost, less accumulated depreciation, amortisation and any impairments. Amortisation and depreciation take place over the estimated useful life, down to the assessed residual value. The carrying amount of the Company's fixed assets is tested as soon as changed conditions indicate that a possible need for impairment has arisen.
- All customer leases are assumed to be operating leases however, if a contract is larger and more complex, management considers the nature and criteria of the contract to determine the classification of the lease.

The carrying value of tangible assets can be found in note 11.

There are no critical accounting judgements.

##### **Revenue recognition**

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.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

##### **Income tax**

Taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

# **J.B. Plant Hire Limited**

## **Notes to the Financial Statements *(continued)***

**Period from 1 March 2021 to 31 December 2021**

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### **3. Accounting policies *(continued)***

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

*Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price and costs directly attributable to bring the asset to its working condition for its intended use.*

Leasehold improvements, plant and machinery, fixtures and fittings and computer hardware are stated at cost less accumulated depreciation.

Rental equipment is stated at cost less accumulated depreciation. Rental equipment is transferred into tangible assets from inventories at the inception of the associated rental contract and transferred back to inventories at the conclusion of the contract.

#### **Depreciation**

Depreciation is calculated using the straight-line method to allocate cost to the assets residual values over their estimated useful lives, as follows:

Plant and machinery	-	15% reducing balance
Fixtures and fittings	-	15% reducing balance
Plant & Machinery (Non-Hire)	-	15% reducing balance

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Rental equipment is transferred into tangible assets from inventories at the inception of the associated rental contract and transferred back to inventories at the conclusion of the contract.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## **J.B. Plant Hire Limited**

### **Notes to the Financial Statements** *(continued)*

**Period from 1 March 2021 to 31 December 2021**

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#### **3. Accounting policies** *(continued)*

##### **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

##### **Defined contribution plans**

*Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

# J.B. Plant Hire Limited

## Notes to the Financial Statements *(continued)*

Period from 1 March 2021 to 31 December 2021

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### 4. Turnover

Turnover arises from:

	Period from 1 Mar 21 to 31 Dec 21 £	Year to 28 Feb 21 £
Rendering of services	<u>2,057,420</u>	<u>2,346,541</u>

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in the United Kingdom.

### 5. Other operating income

	Period from 1 Mar 21 to 31 Dec 21 £	Year to 28 Feb 21 £
Other operating income	<u>48,349</u>	<u>10,000</u>

### 6. Operating profit

Operating profit or loss is stated after charging/(crediting):

	Period from 1 Mar 21 to 31 Dec 21 £	Year to 28 Feb 21 £
Depreciation of tangible assets	380,003	540,491
Gains on disposal of tangible assets	<u>(54,015)</u>	<u>—</u>

### 7. Staff costs

The average number of persons employed by the Company during the period, including the director, amounted to:

	31 Dec 21 No.	28 Feb 21 No.
Production staff	18	17
Distribution staff	2	3
Administrative staff	<u>1</u>	<u>1</u>
	<u>21</u>	<u>21</u>

# J.B. Plant Hire Limited

## Notes to the Financial Statements *(continued)*

Period from 1 March 2021 to 31 December 2021

### 7. Staff costs *(continued)*

The aggregate payroll costs incurred during the period, relating to the above, were:

	Period from 1 Mar 21 to 31 Dec 21 £	Year to 28 Feb 21 £
Wages and salaries	445,076	349,627
Other pension costs	133,188	17,301
	<u>578,264</u>	<u>366,928</u>

### 8. Directors' remuneration

The directors' aggregate remuneration in respect of qualifying services was:

	Period from 1 Mar 21 to 31 Dec 21 £	Year to 28 Feb 21 £
Company contributions to defined contribution pension plans	<u>113,000</u>	<u>-</u>

### 9. Other interest receivable and similar income

	Period from 1 Mar 21 to 31 Dec 21 £	Year to 28 Feb 21 £
Interest on cash and cash equivalents	1,689	2,443
Interest on bank deposits	224	-
Other interest receivable and similar income	-	15
	<u>1,913</u>	<u>2,458</u>

### 10. Tax on profit

#### Major components of tax expense

	Period from 1 Mar 21 to 31 Dec 21 £	Year to 28 Feb 21 £
Current tax:		
UK current tax expense	123,097	90,421
Deferred tax:		
Origination and reversal of timing differences	(163,132)	11,181
Tax on profit	<u>(40,035)</u>	<u>101,602</u>

# J.B. Plant Hire Limited

## Notes to the Financial Statements *(continued)*

### Period from 1 March 2021 to 31 December 2021

#### 10. Tax on profit *(continued)*

##### Reconciliation of tax (income)/expense

The tax assessed on the profit on ordinary activities for the period is higher than (2021: higher than) the standard rate of corporation tax in the UK of 19% (2021: 19%).

	Period from 1 Mar 21 to 31 Dec 21 £	Year to 28 Feb 21 £
Profit on ordinary activities before taxation	667,456	524,642
Profit on ordinary activities by rate of tax	126,834	99,682
Effect of capital allowances and depreciation	(3,737)	(9,261)
Effect of deferred tax movement	(163,132)	11,181
Tax on profit	(40,035)	101,602

#### 11. Tangible assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 March 2021	88,686	7,134,589	32,534	374,292	7,630,101
Additions	-	113,573	3,234	-	116,807
Disposals	-	(231,171)	-	(3,049)	(234,220)
<b>At 31 December 2021</b>	<b>88,686</b>	<b>7,016,991</b>	<b>35,768</b>	<b>371,243</b>	<b>7,512,688</b>
<b>Depreciation</b>					
At 1 March 2021	-	(4,094,619)	(21,431)	(187,552)	(4,303,602)
Charge for the period	-	(356,391)	(1,594)	(22,018)	(380,003)
Disposals	-	184,229	-	2,460	186,689
<b>At 31 December 2021</b>	<b>-</b>	<b>(4,266,781)</b>	<b>(23,025)</b>	<b>(207,110)</b>	<b>(4,496,916)</b>
<b>Carrying amount</b>					
<b>At 31 December 2021</b>	<b>88,686</b>	<b>2,750,210</b>	<b>12,743</b>	<b>164,133</b>	<b>3,015,772</b>
At 28 February 2021	88,686	3,039,970	11,103	186,740	3,326,499

#### 12. Debtors

	31 Dec 21 £	28 Feb 21 £
Trade debtors	459,697	428,698
Prepayments and accrued income	2,509	26,262
Other debtors	-	90
	<b>462,206</b>	<b>455,050</b>



# J.B. Plant Hire Limited

## Notes to the Financial Statements *(continued)*

Period from 1 March 2021 to 31 December 2021

### 13. Creditors: amounts falling due within one year

	31 Dec 21	28 Feb 21
	£	£
Bank loans and overdrafts	2	759
Trade creditors	21,121	22,671
Accruals and deferred income	20,834	9,731
Corporation tax	213,420	90,325
Social security and other taxes	28,626	89,044
Director loan accounts	-	17,352
	<u>284,003</u>	<u>229,882</u>

### 14. Provisions

	Deferred tax (note 15) £
At 1 March 2021	310,416
Additions	(147,284)
At 31 December 2021	<u>163,132</u>

### 15. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	31 Dec 21	28 Feb 21
	£	£
Included in provisions (note 14)	<u>163,132</u>	<u>310,416</u>

The deferred tax account consists of the tax effect of timing differences in respect of:

	31 Dec 21	28 Feb 21
	£	£
Accelerated capital allowances	<u>163,132</u>	<u>310,416</u>

### 16. Employee benefits

#### Defined contribution plans

The amount recognised in profit or loss as an expense in relation to defined contribution plans was £54,188 (2021: £17,301).

### 17. Called up share capital

#### Issued, called up and fully paid

	No.	31 Dec 21 £	No.	28 Feb 21 £
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

## **J.B. Plant Hire Limited**

### **Notes to the Financial Statements** *(continued)*

**Period from 1 March 2021 to 31 December 2021**

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**18. Related party transactions**

The Company has taken advantage of the exemption contained within FRS 102 and not disclosed transactions or balances with companies that are fellow wholly owned subsidiaries of Briggs Equipment UK Limited.

**19. Contingent liabilities**

Some of the Company's assets are subject to a charge as security against the overall Briggs Equipment UK Limited Group borrowings.

**20. Controlling parties**

The immediate parent undertaking is Briggs Equipment UK Limited, a company incorporated in the United Kingdom.

The smallest company to consolidate the results of the Company is Briggs Equipment UK Limited and the accounts are available from Briggs Equipment UK Limited, Orbital 7, Orbital Way, Cannock, WS11 8XW. The largest company to consolidate the results of the Company is Sammons Enterprises Inc, however accounts are not publicly available.