

Gerry McAleer Contracts Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Gerry McAleer Contracts Limited
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Gerry McAleer Contracts Limited
BALANCE SHEET

as at 31 March 2025

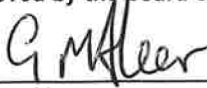
	Notes	2025 €	2024 €
Current Assets			
Debtors	5	100	100
Creditors: amounts falling due within one year	6	(115,083)	(114,129)
Net Current Liabilities		(114,983)	(114,029)
Total Assets less Current Liabilities		(114,983)	(114,029)
Capital and Reserves			
Called up share capital presented as equity		227	227
Retained earnings		(115,210)	(114,256)
Equity attributable to owners of the company		(114,983)	(114,029)

The 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", applying Section 1A of that Standard.

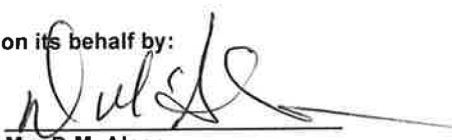
We as Directors of Gerry McAleer Contracts Limited, state that -

- (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 the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) 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 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 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 16 December 2025 and signed on its behalf by:



 Mr G McAleer
 Director



 Mrs D McAleer
 Director

Gerry McAleer Contracts Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Gerry McAleer Contracts Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 296683. The registered office of the company is 5th Floor, 40 Mespil Road, Dublin 4. The Principle activity of the Company during the year was that of property development. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Going concern

The Company made a loss during the year ended 31 March 2025 and at that date the Company's liabilities exceeded its assets.

After making enquiries the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the annual report and the financial statements.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

Gerry McAleer Contracts Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3. Operating (loss)/profit	2025 €	2024 €
Operating (loss)/profit is stated after charging:		
Loss on foreign currencies	<u>954</u>	<u>1,277</u>
4. Employees		
There were no employees other than directors during the year. The directors did not receive any remuneration from the company during the year. The directors are the key management of the Company		
5. Debtors	2025 €	2024 €
Other debtors	<u>100</u>	<u>100</u>
6. Creditors	2025 €	2024 €
Amounts falling due within one year		
Amounts owed to group undertakings	73,687	72,752
Amounts owed to related parties (Note 11)	885	866
Directors' current accounts (Note 10)	5,493	5,493
Other creditors	35,018	35,018
	<u>115,083</u>	<u>114,129</u>
7. Income Statement	2025 €	2024 €
At 1 April 2024	(114,256)	(1,298,789)
(Loss)/profit for the financial year	(954)	1,184,533
At 31 March 2025	<u>(115,210)</u>	<u>(114,256)</u>
8. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 March 2025.		
9. Contingent liabilities		
The Company had no contingent liabilities at 31 March 2025 or at March 2024.		
10. Directors' transactions		
The following amounts are repayable to the directors:		
	2025 €	2024 €
Mr G McAleer	<u>5,493</u>	<u>5,493</u>
11. Related party transactions	2025 €	2024 €
Finance amounts owed to related parties	<u>885</u>	<u>866</u>

Gerry McAleer Contracts Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 December 2025.