

Company Number: 703296

**CR Allied Contracting Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# CR Allied Contracting Limited

## CONTENTS

	<b>Page</b>
Directors' Responsibilities Statement	3
Accountants' Report	4
Balance Sheet	5 - 6
Notes to the Financial Statements	7 - 10

# **CR Allied Contracting Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 2025

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 for the company financial statements and then apply them consistently;
- make judgements 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.

**Signed on behalf of the board**

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**Cian O'Neill**  
Director

**20 March 2026**

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**Richard Carolan**  
Director

**20 March 2026**

**CR Allied Contracting Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of CR Allied Contracting Limited for the financial year ended 30 April 2025**

In accordance with the engagement letter dated 10 March 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 10 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of CR Allied Contracting Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that CR Allied Contracting Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of CR Allied Contracting Limited. You consider that CR Allied Contracting Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of CR Allied Contracting Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

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**ROGERS & CO CHARTERED ACCOUNTANTS LIMITED**

Chartered Accountants  
45 Convent Lane  
Lower Georges Street  
Dun Laoghaire  
Dublin  
Ireland

**20 March 2026**

# CR Allied Contracting Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>131,132</u>	<u>53,606</u>
<b>Current Assets</b>			
Stocks	7	50,709	77,907
Debtors	8	<u>17,135</u>	<u>159,723</u>
		<u>67,844</u>	<u>237,630</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(109,502)</u>	<u>(225,043)</u>
<b>Net Current (Liabilities)/Assets</b>		<u>(41,658)</u>	<u>12,587</u>
<b>Total Assets less Current Liabilities</b>		<b>89,474</b>	66,193
<b>Creditors:</b>			
amounts falling due after more than one year	10	(84,401)	(53,201)
Suspense		-	(1)
<b>Net Assets</b>		<u><u>5,073</u></u>	<u><u>12,991</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	11	<u>4,973</u>	<u>12,891</u>
<b>Shareholders' Funds</b>		<u><u>5,073</u></u>	<u><u>12,991</u></u>

# **CR Allied Contracting Limited**

## **BALANCE SHEET**

as at 30 April 2025

We as Directors of CR Allied Contracting 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 micro companies' regime.

**Approved by the board on 20 March 2026 and signed on its behalf by:**

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**Cian O'Neill**  
Director

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**Richard Carolan**  
Director

# CR Allied Contracting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

CR Allied Contracting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 703296. The registered office of the company is 9 Churchview Park, Killiney, Dublin, Ireland which is also the principal place of business of the company. 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 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### 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.

# CR Allied Contracting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### 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

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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

<b>3. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	<b>22,674</b>	10,149
Operating lease rentals		
- Plant and machinery	<b>11,526</b>	3,995
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>3,104</b>	6,077
	<u><u>          </u></u>	<u><u>          </u></u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 14, (2024 - 12).

	<b>2025</b>	2024
	<b>Number</b>	Number
Direct labour	<b>12</b>	10
Directors	<b>2</b>	2
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>14</b>	12
	<u><u>          </u></u>	<u><u>          </u></u>

# CR Allied Contracting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 May 2024	47,250	16,583	10,850	74,683
Additions	75,000	25,200	-	100,200
At 30 April 2025	<u>122,250</u>	<u>41,783</u>	<u>10,850</u>	<u>174,883</u>
<b>Depreciation</b>				
At 1 May 2024	11,812	6,115	3,150	21,077
Charge for the financial year	15,281	5,223	2,170	22,674
At 30 April 2025	<u>27,093</u>	<u>11,338</u>	<u>5,320</u>	<u>43,751</u>
<b>Net book value</b>				
At 30 April 2025	<u><u>95,157</u></u>	<u><u>30,445</u></u>	<u><u>5,530</u></u>	<u><u>131,132</u></u>
At 30 April 2024	<u><u>35,438</u></u>	<u><u>10,468</u></u>	<u><u>7,700</u></u>	<u><u>53,606</u></u>
<b>7. Stocks</b>			<b>2025</b>	<b>2024</b>
			€	€
Work in progress			<u><u>50,709</u></u>	<u><u>77,907</u></u>
The replacement cost of stock did not differ significantly from the figures shown.				
<b>8. Debtors</b>			<b>2025</b>	<b>2024</b>
			€	€
Trade debtors			<b>8,166</b>	8,167
Taxation and social welfare			<b>8,969</b>	151,556
			<u><b>17,135</b></u>	<u>159,723</u>
<b>9. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>			€	€
Amounts owed to credit institutions				
Bank overdrafts			<b>29,779</b>	34,236
Term Loan and HP			<b>12,045</b>	12,045
Net obligations under finance leases and hire purchase contracts			<b>26,794</b>	8,792
Trade creditors			<b>(56,636)</b>	(4,121)
Taxation and social welfare			<b>7,379</b>	103,765
Directors' current accounts			<b>37,453</b>	38,811
Accruals			<b>52,688</b>	31,515
			<u><b>109,502</b></u>	<u>225,043</u>
<b>10. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>			€	€
Finance leases and hire purchase contracts			<b>69,112</b>	28,179
Other loans			<b>15,289</b>	25,022
			<u><b>84,401</b></u>	<u>53,201</u>

# CR Allied Contracting Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Net obligations under finance leases and hire purchase contracts

Repayable within one year	26,794	8,792
Repayable between one and five years	(69,112)	(28,179)
	<u>(42,318)</u>	<u>(19,387)</u>
	<u><u>(42,318)</u></u>	<u><u>(19,387)</u></u>

### 11. Profit and loss account

	2025 €	2024 €
At 1 May 2024	12,891	10,870
(Loss)/profit for the financial year	(7,918)	2,021
	<u>4,973</u>	<u>12,891</u>
	<u><u>4,973</u></u>	<u><u>12,891</u></u>

### 12. Financial commitments

At 30 April 2025 the company had annual commitments under non-cancellable operating leases as follows:

	2025 €	2024 €
<b>Expiry date:</b>		
Within one year	8,226	-
Between one and five years	21,936	-
	<u>30,162</u>	<u>-</u>
	<u><u>30,162</u></u>	<u><u>-</u></u>

Mr Richard Carolan has signed a letter of guarantee to Capital Flow Leasing. The outstanding balance at 30th April 2025 was €30,162

### 13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

### 14. Post-Balance Sheet Events

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

### 15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 March 2026.



