

**ALLSPEC GLASS & GLAZING LIMITED  
FILED ACCOUNTS  
2025**

**Registered No.      427167**

Note

Allspec Glass & Glazing Limited is a company eligible to avail of the audit exemption as defined by the Companies (Auditing and Accounting) Act 2014, with a turnover of less than €8.8 million, total assets less than €4.4 million and less than 50 employees

**ALLSPEC GLASS & GLAZING LIMITED**

**FILED ACCOUNTS 2025**

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**ALLSPEC GLASS & GLAZING LIMITED**

**FILED ACCOUNTS 2025**

**DIRECTORS AND OTHER INFORMATION**

**DIRECTORS**

Brian Garrigan  
Paul Lynch

**SECRETARY**

Paul Lynch

**ACCOUNTANTS**

Hewison and Company  
134 Tritonville Road, Dublin 4.

**BANKERS**

Allied Irish Bank Plc  
Artane  
Dublin 5

**REGISTERED OFFICE**

Unit 8 Seatown Business Campus  
Seatown Road, Swords  
Co. Dublin

**CO. REGISTERED NUMBER**

427167

**Statement of Directors' responsibility and declaration on unaudited financial statements**

***General Responsibilities***

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all regulations to be construed as one with the Act. They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

***Directors' declaration on unaudited financial statements.***

In relation to the financial statements as set out on pages 8 to 13.

- \* 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 Hewison and Company, Certified Public Accountants, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
  
- \* The Directors confirm that to the best of their knowledge and belief, the accounting records all the transactions of the company for the year ended 30th September 2025.

**On behalf of the Board:**

*Brian Garrigan*

*Paul Lynch*

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**Brian Garrigan**  
**Director**

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**Paul Lynch**  
**Director**

**Accountants' Report to the Directors of the Allspec Glass and Glazing Limited on the Un-Audited Financial Statements for the year ended 30th September 2025**

We have compiled the financial statements set out on pages 8 to 13 of the Allspec Glass & Glazing Limited for the year ended 30th September 2025.

**Respective responsibilities of directors and auditors.**

As described on page 4, the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Allspec Glass & Glazing Limited from the accounting records, information and explanations supplied to us by the directors.

**Scope of Work**

We compiled the financial statements in accordance with the guidance contained in M14 "Compiling and reporting on financial statements not subject to audit" from the accounting records, information and explanations supplied to us by the records.

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.

*Hewison & Co.*

**Hewison and Company**  
**Certified Public Accountants**  
CP85

**ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

The significant accounting policies adopted by the Company are as follows:

**(a) ACCOUNTING CONVENTION**

The accounts are prepared under the historical cost convention and comply with the financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Certified Public Accountants in Ireland.

**(b) TURNOVER**

Turnover represents the invoiced amount of goods sold, net of value added tax.

**(c) REPAIRS AND RENEWALS**

Repairs and renewals are written off in the period in which they occur.

**(d) DEPRECIATION**

Depreciation is calculated in order to write off the cost of Tangible Assets over their estimated useful lives as follows:

Motor Vehicles	20% on Cost
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**(e) CASH FLOW STATEMENT**

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: "Cash Flow Statements", it has not prepared a cash flow statement.

**(f) STOCK**

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw materials, direct labour and attributable proportion of direct production overheads.

**(g) TAXATION**

The charge for taxation is based on the profit for the year.

**ALLSPEC GLASS & GLAZING LIMITED**

**BALANCE SHEET AS AT 30TH SEPTEMBER 2025**

	<u>Notes</u>	<u>2025</u> €	<u>2024</u> €
<b><u>FIXED ASSETS</u></b>			
Tangible Assets	1.	49,664	66,007
<b><u>CURRENT ASSETS</u></b>			
Stock	2.	22,040	48,121
Debtors and Prepayments	3.	272,764	230,497
Cash at Bank and In Hand		629,040	486,738
		<u>923,844</u>	<u>765,356</u>
CREDITORS (Amount falling due within one year)	4.	242,686	177,180
		<u>681,158</u>	<u>588,176</u>
<b>NET CURRENT ASSETS</b>		<b>681,158</b>	<b>588,176</b>
		<u>730,822</u>	<u>654,183</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>730,822</b>	<b>654,183</b>
CREDITORS (Amount falling due after one year)	5.	---	---
		<u>730,822</u>	<u>654,183</u>
<b><u>CAPITAL AND RESERVES</u></b>			
Called Up Share Capital	6.	1,334	1,334
Profit and Loss Account	7.	729,488	652,849
		<u>730,822</u>	<u>654,183</u>

We, as Directors of Allspec Glass & Glazing 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 on the grounds that the conditions specified in s.358 are satisfied;

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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;

(e) the company has relied on the specified exemption contained in s.352 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 a s.353 Companies Act 2014.

*Brian Garrigan*

Director

*Paul Lynch*

Director

Brian Garrigan

Paul Lynch

**ALLSPEC GLASS & GLAZING LIMITED**

**NOTES ON AND FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2025**

**NOTE 1 TANGIBLE FIXED ASSETS**

	Motor Vehicles €	Equipment €	Total €
<b><u>COST</u></b>			
Balance 1.10.2024	117,746	74,025	191,771
Additions	---	---	---
Disposals	(36,354)	---	(36,354)
	<hr/>	<hr/>	<hr/>
Balance 30.09.2025	81,392	74,025	155,417
	<hr/>	<hr/>	<hr/>
<b><u>ACCUMULATED DEPRECIATION</u></b>			
Balance 1.10.2024	82,297	43,467	125,764
Charge for Year	7,090	9,253	16,343
Disposals	(36,354)	---	(36,354)
	<hr/>	<hr/>	<hr/>
Balance 30.09.2025	53,033	52,720	105,753
	<hr/>	<hr/>	<hr/>
<b><u>NET BOOK VALUE</u></b>			
Balance 30.09.2025	28,359	21,305	49,664
	<hr/>	<hr/>	<hr/>
Balance 30.09.2024	35,449	30,558	66,007
	<hr/>	<hr/>	<hr/>

**NOTE 2 STOCKS**

	<u>2025</u> €	<u>2024</u> €
Goods for Resale	<u>22,040</u>	<u>48,121</u>

The replacement cost of stock did not differ significantly from the figures shown.

**NOTE 3 DEBTORS**

	<u>2025</u> €	<u>2024</u> €
Amounts falling due within one year - trade debtors and prepayments	<u>272,764</u>	<u>230,497</u>
	<hr/>	<hr/>
	272,764	230,497

**ALLSPEC GLASS & GLAZING LIMITED**

**NOTES (continued)**

<b><u>NOTE 4</u></b>	<b><u>CREDITORS</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<u>(Amounts falling due within one year)</u>	€	€
	Trade creditors and Accruals	242,686	177,180
	Bank	---	---
		<u>242,686</u>	<u>177,180</u>
<b><u>NOTE 5</u></b>	<b><u>CREDITORS</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<u>(Amounts falling due after one year)</u>	€	€
		---	---
		---	---
		<u>---</u>	<u>---</u>
<b><u>NOTE 6</u></b>	<b><u>CALLED UP SHARE CAPITAL</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
		€	€
	<b><u>AUTHORISED</u></b>		
	1,000,000 Ordinary Shares of €1 each	1,000,000	1,000,000
		<u>1,000,000</u>	<u>1,000,000</u>
	<b><u>ISSUED</u></b>		
	1,334 Ordinary Shares of €1 each	1,334	1,334
		<u>1,334</u>	<u>1,334</u>

**ALLSPEC GLASS & GLAZING LIMITED**

**NOTES (continued)**

**NOTE 7 RELATED PARTY TRANSACTIONS**

During the year under review, there were no material related party transactions.

**NOTE 8 DIRECTORS AND SECRETARY AND THEIR INTEREST**

The Directors and secretary who held office at 30th September 2025 had no interests other than those shown below in the shares in, or debentures or loan stock of, the company.

<b>Name of Director</b>	<b>Description of Instrument</b>	<b>Interest at end of year €</b>	<b>Interest at start of year €</b>
Brian Garrigan	668 Ordinary Shares of €1 each	<b>668</b>	<b>668</b>
Paul Lynch	666 Ordinary Shares of €1 each	<b>666</b>	<b>666</b>

All shares were shares in Allspec Glass and Glazing Limited and all were beneficially held.

**NOTE 9 COMPARATIVES**

The comparatives are for the year 2024.

**NOTE 10 APPROVAL OF FINANCIAL STATEMENTS**

The Directors approved the Financial Statements on the 30/10/2025.