

Registration number 316899

Allied Specialist Building Supplies Limited

Abridged accounts

for the year ended 31 December 2025

Allied Specialist Building Supplies Limited

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Allied Specialist Building Supplies Limited

Directors and other information

Directors	Caroline McLoughlin John Flood
Secretary	Caroline McLoughlin
Company number	316899
Registered office	Tullybeg Rahan Tullamore Co. Offaly R35WV76
Business address	Tullybeg Rahan Tullamore Co Offaly R35WV76
Bankers	Ulster Bank High Street, Trim, Co. Meath

Allied Specialist Building Supplies Limited

Directors' responsibilities statement For the financial year ended 31 December 2025

The directors are responsible for preparing the Director's 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 period. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ('Irish GAAAP').

Under the 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 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 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 the director's report comply with the Companies Act 2014 and enable the financial statements to be audited.

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.

On behalf of the board

Caroline Mc Loughlin
Director

John Flood
Director

Date: 08 January 2026

Allied Specialist Building Supplies Limited
Abridged Balance Sheet
as at 31 December 2025

		2025		2024	
	Notes	€	€	€	€
Fixed Assets					
Tangible assets	2		0		5,243
Current assets					
Stocks		0		14,882	
Debtors		0		7,256	
Cash at bank and in hand		100		18,457	
		100		40,595	
Creditors: amounts falling due within one year					
		(0)		(9,578)	
Net current assets			100		31,017
Total assets less current liabilities					
			100		36,260
Net assets			100		36,260
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			0		36,160
Shareholders' funds			100		36,260

These 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'.

We as directors of Allied Specialist Building Supplies 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 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 (objection of members) and
- (d) the directors acknowledge the obligations of the company under the Companies Act 2014 to
 - (i) keep adequate accounting records and prepare Financial Statements which give a true and fair view of assets, liabilities and financial position of the company at the end of the financial year and of its profit or loss for such a year, and
 - (ii) 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 s352 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 s353 Companies Act 2014.

The abridged accounts were approved by the Board on 8 January 2026 and signed on its behalf by

Caroline McLoughlin
Director

John Flood
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

Allied Specialist Building Supplies 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 accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3 Tangible fixed assets and depreciation

Depreciation

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

Fixtures, fittings and equipment:	15% straight line
Motor vehicles:	12.5% straight line

1.4 Stock

Stock is valued at the lower of cost or net realisable value.

1.5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors considers that a liability to taxation is unlikely to materialise.

1.6 Turnover Policy

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

Allied Specialist Building Supplies Limited

**Notes to the abridged financial statements
for the year ended 31 December 2025**

.....continued

	Tangible fixed assets	
2. Fixed assets	€	€
	2025	2024
Cost		
At 1 January 2025	7,985	7,985
Additions 2025	0	0
Disposals 2025	(7,985)	(0)
At 31 December 2025	0	7,985
Depreciation		
At 1 January 2025	2,087	1,432
Disposal 2025	(2,087)	(0)
Charge for year	(0)	(655)
At 31 December 2025	0	2,087
Net book values		
At 31 December 2025	0	5,898
At 31 December 2024	5,898	6,553
3. Share capital	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

4. Accounting Periods

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

Allied Specialist Building Supplies Limited

**Notes to the abridged financial statements
for the year ended 31 December 2025**

..... continued

5. Directors and Secretary and their interests

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

	Ordinary shares	
	2025	2024
Caroline McLoughlin	50	50
John Flood	50	50

6. Approval of financial statements

The financial statements were approved by the Board on 8 January 2026 and signed on its behalf by

Caroline McLoughlin
Director

John Flood
Director