

**Registration number 514844**

**WRECK-AMENDED CRASH REPAIRS LIMITED**

**ABRIDGED ACCOUNTS**

**FOR THE YEAR ENDED**

**30 APRIL 2025**

# **WRECK-AMENDED CRASH REPAIRS LIMITED**

## **COMPANY INFORMATION**

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**DIRECTORS** Sean Gallagher  
Julie Gallagher

**SECRETARY** Sean Gallagher

**COMPANY NUMBER** 514844

**REGISTERED OFFICE** Rathra  
Tibohine  
Castlerea  
Co. Roscommon

**ACCOUNTANTS** Noel Carr & Co.  
Chartered Accountants  
Castle Street  
Roscommon

**BANKERS** Bank of Ireland  
Ballaghaderreen  
Co. Roscommon

# WRECK-AMENDED CRASH REPAIRS LIMITED

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# WRECK-AMENDED CRASH REPAIRS LIMITED

## DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2025

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### Statement of directors' responsibilities and declaration on unaudited financial statements

#### *General responsibilities*

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period which 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 year.

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 the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with the Act. They are responsible for ensuring that the company otherwise complies with the provisions of the Act relating to financial statements in so far as they are applicable to the company. They have general responsibility 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*

- 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 Noel Carr & Co. Chartered 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 reflect all the transactions of the company for the year ended 30 April 2025.

On behalf of the board

Sean Gallagher

**Sean Gallagher**  
**Director**

Julie Gallagher

**Julie Gallagher**  
**Director**

12 January 2026

# WRECK-AMENDED CRASH REPAIRS LIMITED

## ABRIDGED BALANCE SHEET AS AT 30 APRIL 2025

	Notes	2025		2024	
		€	€	€	€
<b>Current assets</b>					
Debtors		45		-	
Cash at bank and in hand		2,882		8,478	
		<u>2,927</u>		<u>8,478</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(7,554)</u>		<u>(13,043)</u>	
<b>Net current liabilities</b>			<u>(4,627)</u>		<u>(4,565)</u>
<b>Deficiency of assets</b>			<u>(4,627)</u>		<u>(4,565)</u>
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss account			<u>(4,727)</u>		<u>(4,665)</u>
<b>Shareholders' funds</b>			<u>(4,627)</u>		<u>(4,565)</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and (2) of the Act. As set out on page 1 the directors acknowledge the obligation of the company to keep adequate accounting records, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with this Act.

On behalf of the board

Sean Gallagher

**Sean Gallagher**  
**Director**

12 January 2026

Julie Gallagher

**Julie Gallagher**  
**Director**

The notes on pages 3 to 4 form an integral part of these financial statements.

## WRECK-AMENDED CRASH REPAIRS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 1. 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.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

##### **Cash flow statement**

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

##### **Turnover**

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

Tangible fixed assets are stated at historic cost less accumulated depreciation.

Fixtures and fittings - 12.5% Straight line

##### **Taxation**

Current taxation represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

#### 2. Directors' emoluments

There were no employees during the year apart from the directors.

	2025	2024
	€	€
Remuneration and other benefits	16,738	13,760

## WRECK-AMENDED CRASH REPAIRS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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<b>3. Fixed assets</b>		<b>Tangible fixed assets €</b>
<b>Cost</b>		
At 01/05/24		17,793
At 30/04/25		<u>17,793</u>
<b>Depreciation</b>		
At 01/05/24		17,793
At 30/04/25		<u>17,793</u>

### 5. Transactions with directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

	<b>Relationship</b>	<b>Amount owing</b>		<b>Movement</b>
		<b>2025</b>	<b>2024</b>	<b>in year</b>
		<b>€</b>	<b>€</b>	<b>€</b>
Sean and Julie Gallagher	Directors	<u>5,438</u>	<u>11,856</u>	<u>-</u>

The company Wreck-Amended Crash Repairs Limited owed the Directors Sean and Julie Gallagher €5,438 at the year end.

<b>6. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 of €1.00 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

### 7. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on 12 January 2026.