

J L C Crane Limited

Abridged Financial Statements

for the financial year ended 30 September 2025

Helena Grattan Consulting Limited
Management Accountant, Business and Tax Advisor
Croghan
Rhode
Tullamore
Co. Offaly
R35 A2C5

J L C Crane Limited

Contents

Page

Company Information	3
Directors' Responsibility Statement	4
Certified Accountants' Report to the Board of Directors	5
Profit & Loss account	6
Balance sheet	7
Balance sheet continued	8
Notes to the Abridged Financial Statements	9 -12

J L C Crane Limited

Company Information

Directors Joseph Brouder

Secretary Vera Cronly

Company number 612481

Registered Office Woodlands
Rathangan
Co. Kildare

Accountant Helena Grattan Consulting Limited
Croghan
Rhode
Co. Offaly
R35 A2C5

Bankers Allied Irish Bank
32 J.K.L. Street,
Edenderry
Co. Offaly

Helena Grattan
Manager
Tax Advisor

Date: 20/10/2010

Helena Grattan *Joseph Brouder* *Vera Cronly*

J L C Crane Limited

Directors' Responsibilities Statement

for the financial year ended 30 September 2025

The directors are responsible for the preparing of 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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 end 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 it is 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 will correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit and loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report with the Companies Act 2014 and enable the financial statements to be readily and properly compiled. 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

Joseph Brouder
Director



Date

J L C Crane Limited

**Certified Accountants' Report to the Board of Directors on the Unaudited Financial Statements of
J L C Crane Limited**

In order to assist you to fulfil your duties under the Companies Acts 2014, we have compiled the financial statements of J L C Crane Limited for the year ended 30 September 2025, set out on pages 5 to 12 from the books of account and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of 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 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 the Company's Board of Directors as a body, for our work, or for this report.

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

You have acknowledged on the balance sheet as at 30 September 2025 your duty to ensure that the Company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Acts 2014. You consider that the Company is exempt from the statutory requirement for an audit for the year.

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

We have not been instructed to carry out an audit or a review the accounts of J L C Crane Limited. For this reason, we have not verified the 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 accounts.

Helena Grattan Consulting Limited
Management Accountant, Business and Tax Advisor
Croghan
Rhode
Tullamore
Co. Offaly
R35 A2C5

Date:

26/2/26.

Helene Grattan

J L C Crane Limited

Profit and Loss Account
for the year ended 30 September 2025

	Notes	2025 €	2024 €
Turnover	2	2,168,202	1,541,162
Cost of sales		<u>329,165</u>	<u>122,895</u>
Gross profit		1,839,037	1,418,267
Administrative expenses		<u>1,575,676</u>	<u>1,220,937</u>
Operating profit	3	263,361	197,330
Interest payable and similar charges	4	<u>59,622</u>	<u>36,890</u>
Profit on ordinary activities before taxation		203,739	160,440
Tax on profit on ordinary activities	5	<u>25,467</u>	<u>20,055</u>
Profit for the year		<u><u>178,272</u></u>	<u><u>140,385</u></u>

Joseph Brouder
Director



J L C Crane Limited

Balance Sheet
as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets	6	1,031,328	1,045,832
Current Assets			
Work in Progress	7	114,867	150,000
Bank		139,923	209,752
Debtors & Prepayments	8	355,429	5,053
		<u>610,218</u>	<u>364,805</u>
Creditors			
Amounts due within one year	9	<u>(221,081)</u>	<u>(70,760)</u>
Net Current Assets		389,137	294,045
Total Assets Less Current Liabilities		<u>1,420,465</u>	<u>1,339,877</u>
Creditors: amounts falling due after more than one year		(544,888)	(642,571)
Surplus / Deficiency of Assets		875,577	697,306
Capital and Reserves			
Revenue Reserves	11	<u>875,577</u>	<u>697,306</u>
Shareholders' funds		<u>875,577</u>	<u>697,306</u>

J L C Crane Limited

Balance Sheet (continued)
as at 30 September 2025

We, as director(s) of J L C Crane Ltd, 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 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 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 s.353 Companies Act 2014.

On behalf of the Directors

Joseph Brouder
Director



Date:

J L C Crane Limited

Notes to the Abridged Financial Statements
for the year ended 30 September 2025

1. Accounting Policies

1.1. Basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 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.

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

2 Turnover

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

3 Operating profit

	2025	2024
	€	€
Operating (loss)/Profit is stated after charging:		
Depreciation of tangible assets	<u>188,244</u>	<u>172,448</u>

4 Interest payable

	2025	2024
	€	€
On bank loans and overdrafts	<u>59,622</u>	<u>36,890</u>

5 Tax on profit on ordinary activities

	2025	2024
	€	€
Corporation tax	<u>25,467</u>	<u>20,055</u>
Current tax charge	<u>25,467</u>	<u>20,055</u>

J L C Crane Limited

Notes to the Abridged Financial Statements
for the year ended 30 September 2025 (continued)

6 Tangible fixed assets

	Freehold Property	Motor Vehicles	Office Equipment	Plant & Machinery	Total
			€	€	€
WDV					
At 30 September 2024	3,025	108,770	841	933,196	1,045,832
Disposals		0		-331,625	-331,625
Additions	0	4,065	-	501,300	505,365
	<u>3,025</u>	<u>112,835</u>	<u>841</u>	<u>1,102,871</u>	<u>1,219,572</u>
Depreciation					
Charge for year	569	15,587	280	171,808	188,244
At 30 September 2025	2,456	97,248	561	931,063	1,031,328

7 Stocks

	2025	2024
	€	€
Stocks & Work-in-Progress	<u>114,867</u>	<u>150,000</u>

8 Debtors

	2025	2024
	€	€
Trade debtors	352,286	4,545
Other debtors	3,143	508
	<u>355,429</u>	<u>5,053</u>

J L C Crane Limited

Notes to the Abridged Financial Statements
for the year ended 30 September 2025 (continued)

9 Creditors: amounts falling due within one year

	2025	2024
	€	€
Bank loans and overdrafts		
Trade creditors	85,937	86,279
Directors current accounts	105,737	6,862
Other creditors	(10,812)	(51,672)
Accruals and deferred income	40,220	29,291
	<u>221,081</u>	<u>70,760</u>

10 Share Capital

	2025	2024
	€	€
Authorised		
100,000 Ordinary Shares of €1 each	<u>100,000</u>	<u>100,000</u>
Alloted, called up and fully paid		
100 Ordinary Shares of €1 each	<u>100</u>	<u>100</u>

11 Statement of movements on profit & loss account

	Profit & Loss Account €
Balance at 01 October 2024	697,306
Profit for the Year	203,739
Balance at 30 September 2025	<u>901,045</u>
Tax	(25,467)
	<u>875,577</u>

J L C Crane Limited

Notes to the Abridged Financial Statements
for the year ended 30 September 2025 (continued)

12 Employees

Number of Employees

There were 9 employees during the year.

13 Control

The company is ultimately controlled by the director who controls the entire issued share capital of the company.

15 Post Balance Sheet Events

The director is not aware of any significant post balance sheet events which may have existed at the balance sheet date other than those disclosed within the directors report.

16 Approval of Financial Statements

The director approved the financial statements on the 26/2/26