

Alupro Building Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Alupro Building Limited

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DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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

Patrick Coffey
Director

25 November 2025

Alupro Building Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>505,229</u>	<u>297,395</u>
Current Assets			
Debtors	6	36,285	53,362
Cash at bank and in hand		<u>1,391,169</u>	<u>960,576</u>
		<u>1,427,454</u>	<u>1,013,938</u>
Creditors: amounts falling due within one year	7	<u>(143,851)</u>	<u>(151,725)</u>
Net Current Assets		<u>1,283,603</u>	<u>862,213</u>
Total Assets less Current Liabilities		<u>1,788,832</u>	<u>1,159,608</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>1,788,732</u>	<u>1,159,508</u>
Shareholders' Funds		<u>1,788,832</u>	<u>1,159,608</u>

The 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", applying Section 1A of that Standard.

I as Director of Alupro Building 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) I 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 small companies' regime.

Approved by the board on 25 November 2025 and signed on its behalf by:

Patrick Coffey
Director

Alupro Building Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	-	660,505	660,505
Profit for the financial year	-	499,003	499,003
Net proceeds of equity ordinary share issue	100	-	100
At 31 March 2024	100	1,159,508	1,159,608
Profit for the financial year	-	629,224	629,224
At 31 March 2025	100	1,788,732	1,788,832

Alupro Building Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Alupro Building Limited is a company limited by shares incorporated in Ireland. Upper Ballycasheen, Killarney, Co. Kerry, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

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	-	12.5% Straight line
Motor vehicles	-	12.5% 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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

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.

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.

Alupro Building Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	51,825	45,526
Loss on disposal of tangible assets	17,728	5,089
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 0.00|0, (2024 - 0).

5. Tangible assets

	Investment properties	Plant and machinery	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 April 2024	-	19,150	344,576	363,726
Additions	178,528	16,402	181,627	376,557
Disposals	-	-	(147,163)	(147,163)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	178,528	35,552	379,040	593,120
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 April 2024	-	5,257	61,074	66,331
Charge for the financial year	-	4,445	47,380	51,825
On disposals	-	-	(30,265)	(30,265)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	-	9,702	78,189	87,891
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 March 2025	178,528	25,850	300,851	505,229
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	-	13,893	283,502	297,395
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

6. Debtors	2025	2024
	€	€
Director's current account	36,285	53,362
	<u> </u>	<u> </u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	25,958	37,596
Taxation	117,893	114,129
	143,851	151,725
8. Profit and loss account	2025	2024
	€	€
At 1 April 2024	1,159,508	660,505
Profit for the financial year	629,224	499,003
At 31 March 2025	1,788,732	1,159,508
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 March 2025.		
10. Director's remuneration	2025	2024
	€	€
Amounts paid to third parties for the service of directors	1,842	1,465
Remuneration	237,905	221,553
	239,747	223,018
11. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
12. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 25 November 2025.		