

**APC BARRIERS LIMITED**  
VILLA MARIA  
DROGHEDA ROAD  
ARDEE  
COUNTY LOUTH

**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH APRIL 2025**

**APC BARRIERS LIMITED**

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**APC BARRIERS LIMITED**

**DIRECTORS AND COMPANY INFORMATION**

**DIRECTORS** Shane Clarke  
Caitilin Quinn

**SECRETARY** Caitilin Quinn

**COMPANY NUMBER** 721790

**DATE OF INCORPORATION** 29th June 2022

**REGISTERED OFFICE** Villa Maria  
Drogheda Road  
Ardee  
County Louth

**ACCOUNTANTS** Anton Martin Limited  
T/A O'Connor Martin & Company  
Chartered Certified Accountants  
Blackthorn Business Park  
Coes Road  
Dundalk  
County Louth

**BUSINESS ADDRESS** Villa Maria  
Drogheda Road  
Ardee  
County Louth

## **APC BARRIERS LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

The Directors are responsible for preparing 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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and 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
- 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 directors report comply with the Companies Act 2014. 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.

#### **Directors Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 4 to 8 :

-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 judgments 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 Anton Martin Limited, T/A O'Connor Martin & Co, 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 30th April 2025.

**ON BEHALF OF THE BOARD**

**SHANE CLARKE**

**CAITILIN QUINN**

**9th February 2026**

**APC BARRIERS LIMITED****BALANCE SHEET AS AT 30TH APRIL 2025**

	Notes	€	2025 €	€	2024 €
<b><u>CURRENT ASSETS</u></b>					
Debtors	5	100		100	
		<u>100</u>		<u>100</u>	
<b><u>NET CURRENT ASSETS</u></b>					
			100		100
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>					
			<u>100</u>		<u>100</u>
<b><u>NET ASSETS</u></b>					
			<u><b>100</b></u>		<u><b>100</b></u>
<b><u>CAPITAL AND RESERVES</u></b>					
Called up share capital	6		100		100
Profit and loss account	7		-		-
<b><u>EQUITY SHAREHOLDERS' FUNDS</u></b>					
	8		<u><b>100</b></u>		<u><b>100</b></u>

**We, as Directors of APC Barriers 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 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;

(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 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; 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.

**ON BEHALF OF THE BOARD:****SHANE CLARKE**

Director

Date: 9th February 2026

**CAITILIN QUINN**

Director

Date: 9th February 2026

## **APC BARRIERS LIMITED**

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

#### **1. Accounting Policies**

APC Barriers Limited is primarily engaged in the operation of concrete barrier rental. The company trades from their registered office, which, along with their registration number is given in the company information on page 2 of these financial statements.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

##### **1.1. Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **1.2. Trade and Other Debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

##### **1.3. Share Capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **2. Critical Accounting Judgements and Estimates**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

#### **3. Employees**

There were no Employees during the year.

**APC BARRIERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH APRIL 2025**

..... continued

**4. Directors' Remuneration and Transactions**

No Directors Remuneration was paid during the year.

**4.2 Directors' Loans & Transactions**

There were no transactions involving the Directors during the year.

<b>5. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts falling due within one year:		
Sundry Debtors	100	100
	<u>          </u>	<u>          </u>
<b>6. Share Capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Authorised Share Capital		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>
<b>7. Equity Reserves</b>	<b>Profit</b>	
	<b>and loss</b>	
	<b>account</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
At 1st May 2024		
Retained profit for the year	-	-
	<u>          </u>	<u>          </u>
At 30th April 2025	-	-
	<u>          </u>	<u>          </u>
<b>8. Reconciliation of Movements in Shareholders' Funds</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit for the year	-	-
Opening Shareholders' Funds	100	100
	<u>          </u>	<u>          </u>
Closing Shareholders' Funds	100	100
	<u>          </u>	<u>          </u>

**APC BARRIERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH APRIL 2025**

..... continued

**9. Reconciliation of Operating profit to Net Cash inflow from Operating Activities**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit after Taxation	-	-
<b>Addback/Deduct</b>		
Taxation	-	-
Interest Payable and Similar Charges	-	-
<b>Operating Profit</b>	<u>-</u>	<u>-</u>
<b>Adjustment for</b>		
Depreciation	-	-
<b>Changes in Working Capital</b>		
(Increase) in debtors	-	-
Increase in creditors	-	-
<b>Cash Generated from Operations</b>	<u>-</u>	<u>-</u>

<b>10. Analysis of Changes in Net Funds</b>	<b>Opening Balance</b>	<b>Cash Flows</b>	<b>Closing Balance</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Cash at bank and in hand	-	-	-
Net Funds	<u>-</u>	<u>-</u>	<u>-</u>

**11. Related Party Transactions**

There were no related party transactions during the year.

**12. Post Balance Sheet Events**

There have been no significant events affecting the company since the year end.

**13. Controlling Parties**

The Company is controlled by Shane Clarke. Shane Clarke is also the ultimate controlling party.

**14. Comparatives**

Comparatives have been restated where necessary.

**APC BARRIERS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH APRIL 2025**

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**15. Directors Interests**

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

	<b>Ordinary Shares</b>	
	<b>2025</b>	<b>2024</b>
Shane Clarke	100	100
Caitilin Quinn	-	-
	<hr/>	<hr/>
	100	100
	<hr/> <hr/>	<hr/> <hr/>

**16. Approval of Financial Statements**

The financial statements were approved by the Board on 9th February 2026.

**SHANE CLARKE**  
Director

**CAITILIN QUINN**  
Director