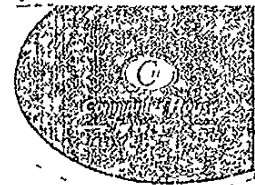


500360/30 o/p  
**OS AA01**

Statement of details of parent law and other  
information for an overseas company



WEDNESDAY



A24 \*A2WX2Y49\* 05/10/2011 328  
COMPANIES HOUSE

☒ What this form is for  
You may use this form to  
accompany your accounts  
disclosed under parent law

☒ What this form is NOT for  
You cannot use this form to  
an alteration of manner of  
with accounting requirements

**Part 1**

**Corporate company name**

Corporate name of  
overseas company

A & L Castors Limited

If the company has already been registered in the UK please enter the  
establishment number below

UK establishment  
number

B R F C O 2 8 8 4 6

Filling in this form  
Please complete in typescript or in  
bold block capitals

All fields are mandatory unless  
specified or indicated by

☐ This is the name of the company in  
its home state

☒ This should only be completed if  
the company has already been  
registered in the UK

**Part 2**

**Statement of details of parent law and other  
information for an overseas company**



**Legislation**

Please give the legislation under which the accounts have been prepared and,  
if applicable, the legislation under which the accounts have been audited

Legislation

Irish Company Law 1963 to 2009

☐ This means the relevant rules or  
legislation which regulates the  
preparation and, if applicable, the  
audit of accounts



**Accounting principles**

Accounts

Have the accounts been prepared in accordance with a set of generally accepted  
accounting principles?

Please tick the appropriate box

☐ No Go to Section A3

☒ Yes Please enter the name of the organisation or other  
body which issued those principles below, and then go to Section A3

Name of organisation  
or body

☐ Please insert the name of the  
appropriate accounting organisation  
or body



**Accounts**

Accounts

Have the accounts been audited? Please tick the appropriate box

☐ No Go to Section A5

☒ Yes Go to Section A4

05 AA01

Statement of details of parent law and other information for an overseas company



### Audited accounts

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please enter the name of the appropriate accounting organisation or body

Please tick the appropriate box

☐ No Go to Part 3 'Signature'

☒ Yes Please enter the name of the organisation or other body which issued those standards below and then go to Part 3 'Signature'

Name of organisation or body



### Unaudited accounts

Unaudited accounts

Is the company required to have its accounts audited?

Please tick the appropriate box

☐ No

☒ Yes

## Part 3

### Signature

Signature

I am signing this form on behalf of the overseas company

Signature


X

X

This form may be signed by  
Director Secretary Permanent representative


OS AA01

Statement of details of parent law and other information for a overseas company

 **Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.


Company name Binchy & Company  
 Registered office Binchy & Company  
 7 Dr Croke Place  
 Clonmel  
 Co Tipperary  
 Ireland  
 Telephone 0353 52 6125354

 **Checklist**


We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- 1 The company name and, if appropriate, the registered number match the information held on the public Register
- 2 You have completed all sections of the form, if appropriate
- 3 You have signed the form

 **Important information**

Please note that all this information will appear on the public record.


 **Where to send**

You may return this form to any Companies House address:

England and Wales  
 The Registrar of Companies, Companies House,  
 Crown Way, Cardiff, Wales, CF14 3UZ  
 DX 33050 Cardiff

Scotland  
 The Registrar of Companies, Companies House,  
 Fourth floor, Edinburgh Quay 2  
 139 Fountainbridge, Edinburgh, Scotland EH3 9FF  
 DX 10235 Edinburgh 1  
 or FP 4 Edinburgh 2 (Legal Post)

Northern Ireland  
 The Registrar of Companies, Companies House,  
 Second Floor, The Linenhall, 32-38 Linenhall Street,  
 Belfast, Northern Ireland, BT2 8BG  
 DX 481 N.R. Belfast 1

 **Further information**

For further information, please see the guidance notes on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)

**Abridged Financial Statements**  
**Of**  
**A & L Castors Limited**  
**For the year ended 31 October 2010**

**For Filing With The Annual Return**

We hereby certify that the Balance Sheet and other reports accompanying this Annual Return are true copies of the Documents laid before the Annual General Meeting of the Company held on 25 July 2011



Mr Leslie Parnell

Director



Mrs Ailbhe Parnell

Director

Registration Number 253764

**A & L Castors Ltd**  
**Abridged Financial Statements**  
**for the year ended 31 October 2010**

CONTINUED

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**A & L Castors Ltd**

**Company Information**

<b>Directors</b>	Leslie Parnell Ailbhe Parnell Richard Parnell
<b>Secretary</b>	Leslie Parnell
<b>Company Number</b>	253764
<b>Registered Office</b>	7 Dr. Croke Place Clonmel Co. Tipperary
<b>Auditors</b>	Binchy & Co 7 Dr. Croke Place Clonmel Co. Tipperary
<b>Business Address</b>	Unit A1 & A2 South City Business Centre Whitestown Fallagh, Dublin
<b>Bankers</b>	AIB 53 Main Street Finglas Dublin 11
<b>Solicitors</b>	David Binchy 12 Adelaide Street Dun Laoghaire Co. Dublin

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**A & L Castors Ltd**

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Statement of Director Responsibilities	3
Abridged Balance Sheet	4
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**Independent Auditors' Report to the Directors of A & L Castors Ltd  
pursuant to Section 18(3) of the Companies (Amendment) Act 1986**

On 25 July 2011 we reported as auditors of A & L Castors Ltd to the directors of the company on the abridged financial statements for the year ended 31 October 2010 on pages 4 to 7 and our report was as follows

**Auditors Report to the directors of A & L Castors Limited, pursuant to Section 18(4) of the Companies (Amendment) Act, 1986**

'We have examined

- (i) the abridged financial statements for the year ended 31 October 2010 on pages 4 to 7 which the directors of A & L Castors Ltd propose to annex to the Annual Return of the company, and
- (ii) the financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements

**Respective responsibilities of Directors and Auditors**

It is the director's responsibility to prepare the abridged financial statements in accordance with applicable law and Irish Accounting Standards in accordance with section 10 and 12 of the Companies (Amendment) Act 1986. It is our responsibility to form an independent opinion as to the company's entitlement to the exemptions claimed in the directors' statement and whether the abridged accounts have been properly prepared in accordance with these sections

**Basis of Opinion**

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the Annual Return and that those financial statements have been properly prepared pursuant to Sections 10 to 12 of the Companies (Amendment) Act, 1986 from the financial statements to be laid before the Annual General Meeting

**Opinion**

In our opinion the directors are entitled under Section 18 of the Companies (Amendment) Act, 1986 to annex to the Annual Return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to Sections 10 to 12 of that Act (exemptions available to small/medium companies)'

**Other information - Auditors report under section 193 of the Companies Acts, 1990**

On 25 July 2011 we reported as auditors of A & L Castors Ltd to the shareholders on the company's financial statements for the year ended 31 October 2010 to be laid before its Annual General Meeting and our report was as follows

'We have audited the financial statements of A& L Castors Limited for the year ended 31 October 2010, which comprises of the Profit and Loss Account, the Balance Sheet and the related notes. These financial statements have been prepared under the historic cost convention and the accounting policies set out therein

This report is made solely to the company's members as a body in accordance with the requirements of the Companies Acts 1963 to 2009. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them 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 or the company's members as a body for our audit work, for this report or for the opinions we have formed

**Respective responsibilities of directors and auditors**

As described in the Statement of Directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable 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/Certified Public Accountants/Institute of Chartered Certified Accountants

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and Auditing Standards promulgated by the Auditing Practices Board in Ireland and the United Kingdom

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act. We also report to you whether in our opinion proper books of account have been kept by the company, whether, at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company, and whether the information given in the Director's report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purpose of our audit and whether the company's balance sheet and its profit and loss account are in agreement with the books of account



**Independent Auditors' Report to the Directors of A & L Castors Ltd  
pursuant to Section 18(3) of the Companies (Amendment) Act 1986**

We report to the shareholders if, in our opinion, any information specified by law regarding the directors' remuneration and directors' transactions is not given, and where practicable, include such information in our report.

We read the Directors' report and consider the implications for our report if we become aware of any apparent misstatement within it.

**Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all of the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of the APB Ethical Standards - Provisions Available to Small Entities under the circumstances set out in the notes to the financial statements.

**Opinion**

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at the 31 October 2010 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Acts 1963 to 2009.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the directors' report is consistent with the financial statements.

The net assets of the company as stated in the Balance Sheet are more than half of the amount of its called-up share capital and, in our opinion on that basis there did not exist at 31 October 2010 a financial situation which under Section 40(1) of the Companies (Amendment) Act 1983 may require the convening of an extraordinary general meeting of the company.

*Binchy and Company*

Binchy & Co

Registered Auditors & Accountants

7 Dr. Croke Place

Clonmel

Co. Tipperary

Date - 25 July 2011

We, the undersigned, hereby certify that -

1. the foregoing is a true copy of the Special Report of the Auditors
2. the attached Balance sheet and the related notes are a correct abridged copy of those laid before the annual general meeting of the company

Director

*Ailbhe Parnell*

Secretary

*[Signature]*

Date - 25 July 2011

A & L Castors Ltd.

**A & L Castors Limited**  
**Statement of Directors' responsibilities**  
**for Year Ended 31 October 2010**

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/Certified Public Accountants/Institute of Chartered Certified Accountants

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 period. 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,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors confirm that they have complied with the above requirements in preparing the financial statements. 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 that the financial statements comply with the Companies Acts 1963 to 2009. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board

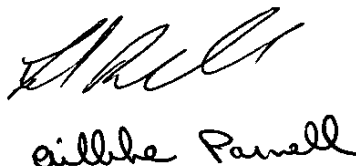
Leslie Parnell

)

) Directors

Ailbhe Parnell

)



The block contains two handwritten signatures. The top signature is in dark ink and appears to be 'Leslie Parnell'. The bottom signature is in a lighter ink and appears to be 'Ailbhe Parnell'.

Date - 25 July 2011

A & L Castors Ltd

Abridged Balance Sheet  
as at 31 October 2010

	Notes	2010 €	€	2009 €	€
<b>Fixed Assets</b>					
Tangible assets	2		493,116		252,133
Investments	2		2		2
			493,118		252,135
<b>Current Assets</b>					
Stocks		480,000		370,599	
Debtors		582,303		503,133	
Cash at bank and in hand		12,777		2,056	
		1,075,080		875,788	
<b>Creditors, amounts falling due within one year</b>			(245,942)		(214,821)
<b>Net Current Assets</b>			829,138		660,967
<b>Total Assets Less Current Liabilities</b>			1,322,256		913,102
<b>Creditors, amounts falling due after more than one year</b>			(512,457)		(204,751)
<b>Net Assets</b>			809,798		708,351
<b>Capital and Reserves</b>					
Called up share capital	3		127		127
Profit and loss account			809,671		708,224
<b>Equity Shareholders' Funds</b>			809,798		708,351

We have relied on specified exemptions contained in Sections 10 and 12 of the Companies (Amendment) Act 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small company

The financial statements were approved by the Board on 25 July 2011 and signed on its behalf by

Leslie Parnell  
Director

Ailbhe Parnell  
Director  
Certified to be a true copy

Director

Secretary

*Ailbhe Parnell*  
*[Signature]*

**A & L Castors Limited**

**Notes to the Abridged Financial Statements  
for the year ended 31 October 2010**

**1 Accounting Policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention

The company has consistently applied all relevant accounting standards

**1.2. Turnover**

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

**1.3. Tangible fixed assets and depreciation**

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

Land and buildings	-	Straight Line over 35 years
Plant and machinery	-	20% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	20% Reducing Balance

**1.4 Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period

**1.5. Investments**

Fixed asset investments are stated at cost less provision for diminution in value

**1.6. Stock and work in progress**

Stock is valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of Work In Progress, cost is defined as the aggregate cost of raw material, direct labour and an attributable proportion of direct production overheads

Net Realisable Value comprises the actual or estimated selling prices less all further costs to completion or to be incurred in Marketing, Selling and Distribution

**1.7. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings

**1.8 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

A & L Castors Limited

Notes to the Abridged Financial Statements  
for the year ended 31 October 2010

continued

1.9 Directors' emoluments

	2010	2009
	€	€
Remuneration and other emoluments	190,046	194,623
Director Pension contributions	-	(11,165)
	190,046	183,458

2. Fixed assets

	Tangible fixed assets	Investments	Total
	€	€	€
<b>Cost</b>			
At 1 November 2009	402,047	2	402,049
Additions	285,580	-	285,580
Disposals	(22,874)	-	(22,874)
At 31 October 2010	664,753	2	664,755
<b>Depreciation and</b>			
At 1 November 2009	149,914	-	149,914
On disposals	(6,710)	-	(6,710)
Charge for year	28,433	-	28,433
At 31 October 2010	171,637	-	171,637
<b>Net book values</b>			
At 31 October 2010	493,116	2	493,118
At 31 October 2009	252,133	2	252,135

2.1. Investment details

2010  
€

2009  
€

3 Share capital

	2010	2009
	€	€
<b>Authorised equity</b>		
1,000,000 Ordinary shares of €1.27 each	1,269,738	1,269,738
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1.27 each	127	127

**A & L Castors Limited**

**Notes to the Abridged Financial Statements  
for the year ended 31 October 2010**

continued

**4 Approval of financial statements**

The financial statements were approved by the Board on 25 July 2011