

**Company Name:** Cedar Conservatories Limited

**Company Number:** 241909

**Financial Year ended:** 31 March 2025

**Cedar Conservatories Limited  
Abridged Financial Statements**

**Year Ended 31 March 2025**

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# **Cedar Conservatories Limited Abridged Financial Statements**

Year Ended 31 March 2025

## **Directors and Other Information**

Directors James Fitzachary  
Patricia Fitzachary

Secretary Patricia Fitzachary

Company registration number 241909

Bankers Bank of Ireland  
Main Street  
Dundrum  
Dublin 14

Registered Office Glencullen  
Kiltarnan  
Co Dublin

# **Cedar Conservatories Limited Abridged Financial Statements**

Year Ended 31 March 2025

## **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 [and promulgated by Chartered Accountants Ireland], 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 and enable the financial statements to be 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.

# **Cedar Conservatories Limited Abridged Financial Statements**

Year Ended 31 March 2025

## **Directors' Responsibilities Statement**

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

In relation to the financial statements as set out on pages 6 to 12.

- 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 March 2023.

On behalf of the board

**James Fitzachary**  
Director

**Patricia Fitzachary**  
Director

**Date:** 02 February 2026

# Cedar Conservatories Limited

## Abridged Financial Statements

### Balance Sheet For the Year ended 31 March 2025

	Notes	31-Mar 2025 €	31-Mar 2024 €
<b>Fixed assets</b>			
Tangible assets	4	-	-
		-	-
<b>Current assets</b>			
Debtors	5	38,866	11,909
Cash at bank and in hand		35,589	53,325
		74,455	65,234
Creditors: amounts falling due within one year	6	(25,253)	(20,831)
<b>Net current assets/(liabilities)</b>		<b>49,202</b>	<b>44,403</b>
<b>Total assets less current liabilities</b>		<b>49,202</b>	<b>44,403</b>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account	10	49,200	44,401
		<b>49,202</b>	<b>44,403</b>

# **Cedar Conservatories Limited Abridged Financial Statements**

## **Balance Sheet For the Year ended 31 March 2025**

We, as director(s) of Cedar Conservatories 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, and

(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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

We, as director(s) of Cedar Conservatories Limited, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company the qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 26 January 2026 and authorised for issue on 02 February 2026. They were signed on its behalf by

**James Fitzachary**  
Director

**Patricia Fitzachary**  
Director

**Date:** 02 February 2026

# Cedar Conservatories Limited

## Abridged Financial Statements

Year Ended 31 March 2025

### Accounting Policies

#### 1. ACCOUNTING POLICIES

Cedar Conservatories Limited is primarily engaged in the installation of aluminium windows, doors and patios. The company's registered office is Glencullen, Kiltiernan, Co. Dublin. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 241909.

The significant accounting policies adopted by the Company and applied consistently are as follows:

##### (a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

##### (b) Currency

###### (i) *Functional and presentation currency*

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

##### (c) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### (d) Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

###### (i) *Current tax*

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

##### (e) Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

# **Cedar Conservatories Limited**

## **Abridged Financial Statements**

Year Ended 31 March 2025

### **Accounting Policies**

**(f) Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

**(g) 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.

**(h) Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

**Cedar Conservatories Limited  
Abridged Financial Statements**

Year Ended 31 March 2025  
**Notes to the Financial Statements**

**2. EMPLOYEES**

The average number of employees, including the directors, during the year was 1. (2024 – 1)

**3. OPERATING PROFIT/(LOSS)**

	2025	2024
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible fixed assets	-	-
	-	-

**4. FIXED ASSETS**

	Motor Vehicles	Total
	€	€
<b><u>Costs</u></b>		
At beginning of year	12,606	12,606
Additions in year	-	-
Disposals in year	-	-
<b>At end of year</b>	<b>12,606</b>	<b>12,606</b>
<b><u>Depreciation</u></b>		
At beginning of year	12,606	12,606
Charge for Year	-	-
On disposals	-	-
<b>At end of year</b>	<b>12,606</b>	<b>12,606</b>
<b><u>Net book value</u></b>		
<b>At 31 March 2025</b>	-	-
<b>At 31 March 2024</b>	-	-

**5. DEBTORS**

	2025	2024
	€	€
Trade debtors	38,866	8,891
VAT repayable	-	3,018
Prepayments	-	-
	<b>38,866</b>	<b>11,909</b>

**Cedar Conservatories Limited**  
**Abridged Financial Statements**

Year Ended 31 March 2025  
**Notes to the Financial Statements**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	€	€
Trade Creditors	12,018	8,565
Corporation tax due	961	274
VAT due	281	-
Social security taxation due	1,992	1,992
Accruals	-	-
Directors Loan	10,000	10,000
	<b>25,252</b>	<b>20,831</b>

The repayment terms of trade creditors are in line with existing trading conditions.

Tax and social insurance are subject to the terms of the relevant legislation.

**7. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the financial year.

**8. CONTROLLING INTEREST**

The key controlling interest is with James Fitzachary and Patricia Fitzachary.

**9. POST BALANCE SHEET EVENTS**

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

**10. MOVEMENT ON PROFIT AND LOSS RESERVES**

	<b>2025</b>	<b>2024</b>
	€	€
Profit and loss reserves brought forward at 1 April	44,401	42,654
Profit/(loss) for the financial year	4,799	1,747
Profit and loss reserve at 31 March	<u>49,200</u>	<u>44,401</u>

**Cedar Conservatories Limited  
Abridged Financial Statements**

Year Ended 31 March 2025  
**Notes to the Financial Statements**

**11. SHARE CAPITAL**

Description	Number of shares	Value of units	2025 €	2024 €
<b>Authorised</b>				
Ordinary Shares	1,000,000	€1 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares	2	€1 each	<u>2</u>	<u>2</u>

The directors' and secretary's interests on the shares of the company are as follows:

Name	Class of Shares	As at 31/03/25	As at 01/04/24
James Fitzachary	Ordinary Shares	1	1
Patricia Fitzachary	Ordinary Shares	<u>1</u>	<u>1</u>
		<u>2</u>	<u>2</u>

**12. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 02 February 2026.