

**Company registration number: 460734**

**WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED**

**Unaudited abridged financial statements**

**for the financial year ended 31 July 2025**

## WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED

### Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Directors responsibilities statement	<b>2</b>
Accountants report	<b>3</b>
Balance sheet	<b>4</b>
Notes to the financial statements	<b>5 - 6</b>

**WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED**

**Directors and other information**

<b>Directors</b>	Mr Martin McCloskey Mr Declan McCloskey Mr Declan McCloskey Mrs Melissa Canavan
<b>Secretary</b>	Mr Martin McCloskey
<b>Company number</b>	460734
<b>Registered office</b>	WBS Western Building Systems (ROI) Limited Catherine Allison & Co Roden House, 6 Roden Place Dundalk Co Louth
<b>Business address</b>	Catherine Allison & Co Roden House,6 Roden Place Dundalk Co Louth
<b>Accountants</b>	Corr & Corr 2nd Floor The Cornmill Coalisland Co Tyrone BT71 4LP
<b>Bankers</b>	AIB
<b>Solicitors</b>	Catherine Allison & Co Roden House 6 Roden Place Dundalk Co Louth

## **WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

## WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED

### Accountants' Report to the board of directors on the Unaudited abridged financial statements of WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED

In accordance with the engagement letter dated 1 August 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records 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 our 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 that 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 for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland 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 for the financial year ended 31 July 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Signed by:

*Brendan Corr*

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Corr & Corr

Chartered Accountants

2nd Floor  
The Cornmill  
Coalisland  
Co Tyrone  
BT71 4LP

3 November 2025

**WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED****Balance sheet  
As at 31 July 2025**

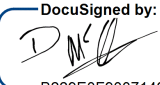
	<b>2025</b>	2024
	€	€
Current assets	1,083,889	1,084,201
Creditors: amounts falling due within one year	(1,122,653)	(1,104,971)
<b>Net current liabilities</b>	<u>(38,764)</u>	<u>(20,770)</u>
<b>Total assets less current liabilities</b>	(38,764)	(20,770)
Accruals and deferred income	(2,300)	(1,200)
<b>Net liabilities</b>	<u>(41,064)</u>	<u>(21,970)</u>
<b>Capital and reserves</b>	<u>(41,064)</u>	<u>(21,970)</u>

We, as directors of WBS WESTERN BUILDING SYSTEMS (ROI) 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 3 November 2025 and signed on behalf of the board by:

DocuSigned by:  
  
 B229E0F90071492  
**Mr Declan McCloskey**  
 Director

DocuSigned by:  
  
 6E582422983148E...  
**Mrs Melissa Canavan**  
 Director

Company registration number: 460734

## **WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED**

### **Notes to the abridged financial statements Financial year ended 31 July 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is WBS Western Building Systems (ROI) Limited, Catherine Allison & Co, Roden House, 6 Roden Place, Dundalk, Co Louth.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

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

##### **Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

**WBS WESTERN BUILDING SYSTEMS (ROI) LIMITED****Notes to the abridged financial statements (continued)  
Financial year ended 31 July 2025****Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	(22,170)	37,241
Loss for the financial year	(19,094)	(59,411)
<b>At the end of the financial year</b>	<u>(41,264)</u>	<u>(22,170)</u>