

Company Number: 171118

CA Roofing Systems Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

CA Roofing Systems Ltd

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that law, the directors have 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 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 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 directors are 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 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 which comprise the Statement of Financial Position and the related notes:

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 judgements 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 O'Sullivan Lewis Thornton & Co, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 March 2025."

Signed on behalf of the board

Patrick O'Callaghan
Director

22 January 2026

Caroline O'Callaghan
Director

22 January 2026

CA Roofing Systems Ltd

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	7	90,047	82,630
Current Assets			
Stocks	8	55,000	18,000
Debtors	9	280,754	292,084
Cash and cash equivalents		300,437	360,545
		636,191	670,629
Creditors: amounts falling due within one year	10	(127,929)	(174,380)
Net Current Assets		508,262	496,249
Total Assets less Current Liabilities		598,309	578,879
Creditors:			
amounts falling due after more than one year	11	(31,164)	(27,599)
Net Assets		567,145	551,280
Capital and Reserves			
Called up share capital presented as equity	13	3	3
Retained earnings		567,142	551,277
Equity attributable to owners of the company		567,145	551,280

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.

We as Directors of CA Roofing Systems Ltd, 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) 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 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 22 January 2026 and signed on its behalf by:

Patrick O'Callaghan
Director

Caroline O'Callaghan
Director

CA Roofing Systems Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

CA Roofing Systems Ltd is a company limited by shares incorporated in Ireland.

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's 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.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-
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.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position date.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of roofing systems.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	15,996	14,058
Loss/(profit) on disposal of property, plant and equipment	1,556	-
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	3,520	2,678
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2024 - 10).

	2025	2024
	Number	Number
Director	1	1
Employees	9	9
	<u> </u>	<u> </u>
	10	10
	<u> </u>	<u> </u>

CA Roofing Systems Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

7. Property, plant and equipment

	Land and buildings freehold	Plant and machinery	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 April 2024	21,237	8,589	97,080	126,906
Additions	-	3,400	37,829	41,229
Disposals	-	-	(24,636)	(24,636)
At 31 March 2025	<u>21,237</u>	<u>11,989</u>	<u>110,273</u>	<u>143,499</u>
Depreciation				
At 1 April 2024	5,943	4,902	33,431	44,276
Charge for the financial year	849	1,363	13,784	15,996
On disposals	-	-	(6,820)	(6,820)
At 31 March 2025	<u>6,792</u>	<u>6,265</u>	<u>40,395</u>	<u>53,452</u>
Net book value				
At 31 March 2025	<u>14,445</u>	<u>5,724</u>	<u>69,878</u>	<u>90,047</u>
At 31 March 2024	<u>15,294</u>	<u>3,687</u>	<u>63,649</u>	<u>82,630</u>

8. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	<u>55,000</u>	<u>18,000</u>

The replacement cost of stock did not differ significantly from the figures shown.

9. Debtors

	2025	2024
	€	€
Trade debtors	247,259	236,497
Other debtors	576	576
Directors' current accounts	9,166	13,834
Taxation	23,753	41,177
	<u>280,754</u>	<u>292,084</u>

10. Creditors

	2025	2024
	€	€
Amounts owed to credit institutions	12,098	13,656
Net obligations under finance leases and hire purchase contracts	16,854	16,539
Trade creditors	87,461	127,969
Taxation	7,916	12,816
Accruals	3,600	3,400
	<u>127,929</u>	<u>174,380</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

11. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Bank loan			1	1
Finance leases and hire purchase contracts			31,163	27,598
			31,164	27,599
Loans				
Repayable in one year or less, or on demand (Note 10)			12,098	13,656
Repayable between one and two years			1	1
			12,099	13,657
Net obligations under finance leases and hire purchase contracts				
Repayable within one year			16,854	16,539
Repayable between one and five years			35,878	30,563
			52,732	47,102
Finance charges and interest allocated to future accounting periods			(4,715)	(2,965)
			48,017	44,137
12. Taxation			2025	2024
			€	€
Debtors:				
VAT			14,028	41,177
Corporation tax			9,725	-
			23,753	41,177
Creditors:				
Corporation tax			-	1,661
PAYE			7,916	11,155
			7,916	12,816
13. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	100,000	€1.27 each	127,000	127,000
Allotted, called up and fully paid				
Ordinary Shares	2	€1.27 each	3	3

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for the financial year ended 31 March 2025

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

Name	Class of Shares	Number Held	
		At 31/03/25	01/04/24
Patrick O'Callaghan	Ordinary Shares	1	1
Caroline O'Callaghan	Ordinary Shares	1	1
		<u>2</u>	<u>2</u>

14. Income Statement

	2025 €	2024 €
At 1 April 2024	551,277	461,120
Profit for the financial year	15,865	90,157
At 31 March 2025	<u>567,142</u>	<u>551,277</u>

15. Directors' remuneration

	2025 €	2024 €
Remuneration	88,730	67,331
Pension contributions	36,000	127,000
	<u>124,730</u>	<u>194,331</u>

16. Events After the End of the Reporting Period

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 January 2026.