

Company Number: 393840

FCC Fire Cert Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

FCC Fire Cert Limited
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FCC Fire Cert Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 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 Balance Sheet, the Reconciliation of Shareholders' Funds 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 MGI Ryan, (Chartered 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 30 September 2025."

Signed on behalf of the board

Donal O'Keeffe
Director



Date:

11/12/2025

Ita Rogers
Director



Date:

11/12/2025

FCC Fire Cert Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	32,300	37,999
Investments	6	1,500	1,500
Current Assets			
Stocks	7	-	712,053
Debtors	8	1,228,906	321,989
Cash and cash equivalents		1,281,240	1,395,283
		<u>2,510,146</u>	<u>2,429,325</u>
Creditors: amounts falling due within one year	9	(407,284)	(174,852)
Net Current Assets		<u>2,102,862</u>	<u>2,254,473</u>
Total Assets less Current Liabilities		<u>2,136,662</u>	<u>2,293,972</u>
Capital and Reserves			
Called up share capital presented as equity		202	202
Retained earnings		2,136,460	2,293,770
Equity attributable to owners of the company		<u>2,136,662</u>	<u>2,293,972</u>

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 FCC Fire Cert 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 359 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 11/12/2025 and signed on its behalf by:

Donal O'Keeffe
Director

Ita Rogers
Director

FCC Fire Cert Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	202	1,952,878	1,953,080
Profit for the financial year	-	340,892	340,892
At 30 September 2024	202	2,293,770	2,293,972
Profit for the financial year	-	1,042,690	1,042,690
Payment of dividends	-	(1,200,000)	(1,200,000)
At 30 September 2025	202	2,136,460	2,136,662

FCC Fire Cert Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

FCC Fire Cert Limited is a company limited by shares incorporated in Ireland. Unit A4, Nutgrove Office Park, Nutgrove Avenue, Rathfarnham, Dublin 14 is the registered office, which is also the principal place of business of the company. The principal activity of the company is that of fire cert consultants. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 30 September 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. 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 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 provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	20% 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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

FCC Fire Cert Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

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 the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors 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.

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

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 Balance Sheet date.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	12,445	12,788

FCC Fire Cert Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

4. Employees

The average monthly number of employees, including directors, during the financial year was 19, (2024 - 19).

	2025 Number	2024 Number
Management	5	5
Staff	14	14
	<u>19</u>	<u>19</u>

5. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 October 2024	159,503	72,300	231,803
Additions	6,746	-	6,746
At 30 September 2025	<u>166,249</u>	<u>72,300</u>	<u>238,549</u>
Depreciation			
At 1 October 2024	121,504	72,300	193,804
Charge for the financial year	12,445	-	12,445
At 30 September 2025	<u>133,949</u>	<u>72,300</u>	<u>206,249</u>
Net book value			
At 30 September 2025	<u>32,300</u>	<u>-</u>	<u>32,300</u>
At 30 September 2024	<u>37,999</u>	<u>-</u>	<u>37,999</u>

6. Investments

	Participating interests/ joint ventures shares €	Total €
Investments		
Cost		
At 30 September 2025	1,500	1,500
Net book value		
At 30 September 2025	<u>1,500</u>	<u>1,500</u>
At 30 September 2024	<u>1,500</u>	<u>1,500</u>

7. Stocks

	2025 €	2024 €
Work in progress	-	712,053
	<u>-</u>	<u>712,053</u>

FCC Fire Cert Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

8. Debtors	2025	2024
	€	€
Trade debtors	935,650	7,094
Amounts owed by group undertakings	24,892	21,197
Amounts owed by connected parties (Note 12)	1,000	1,000
Other debtors	24,160	24,160
Taxation	241,920	261,335
Prepayments	1,284	7,203
	<u>1,228,906</u>	<u>321,989</u>
	<u>1,228,906</u>	<u>321,989</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	11,433	4,893
Amounts owed to connected parties (Note 12)	15,965	16,465
Taxation	238,106	149,744
Directors' current accounts (Note 11)	138,030	-
Accruals	3,750	3,750
	<u>407,284</u>	<u>174,852</u>
	<u>407,284</u>	<u>174,852</u>
10. Income Statement	2025	2024
	€	€
At 1 October 2024	2,293,770	1,952,878
Profit for the financial year	1,042,690	340,892
Payment of dividends	(1,200,000)	-
	<u>2,136,460</u>	<u>2,293,770</u>
At 30 September 2025	<u>2,136,460</u>	<u>2,293,770</u>
	<u>2,136,460</u>	<u>2,293,770</u>
11. Directors' remuneration and transactions	2025	2024
	€	€
Fees	-	74,767
Remuneration	407,815	331,359
	<u>407,815</u>	<u>406,126</u>
	<u>407,815</u>	<u>406,126</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Donal O'Keeffe	138,030	-
	<u>138,030</u>	<u>-</u>
	<u>138,030</u>	<u>-</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

12. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
CTI Engineering Limited	1,000	-	1,000	-

The following amounts are due to other connected parties:

	2025 €	2024 €
Fire Engineering Analysis Consultants Limited	<u>15,965</u>	<u>16,465</u>

Net balances with other connected parties:

	2025 €	2024 €
Fire Engineering Analysis Consultants Limited	(15,965)	(16,465)
CTI Engineering Limited	<u>1,000</u>	<u>1,000</u>
	<u>(14,965)</u>	<u>(15,465)</u>

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

13. Parent company

The company regards Ballyclough Limited as its parent company.

14. Post-Balance Sheet Events

There were no significant events since the balance sheet date.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11/12/2025.