

Company registration number: 564087

CAS Chartered Advisors Limited

Unaudited abridged financial statements

for the financial year ended 30 June 2025

CAS Chartered Advisors Limited

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CAS Chartered Advisors 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.

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 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, which was 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 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.

Stephen Connolly
Director

Corina Gormley
Director

Date: 23 March 2026

CAS Chartered Advisors Limited

**Statement of financial position
As at 30 June 2025**

		2025		2024	
	Note	€	€	€	€
Current assets					
Work in progress	5	217,430		216,026	
Debtors	6	2,874,270		2,075,922	
Cash at bank and in hand		125,713		3,766	
		<u>3,217,413</u>		<u>2,295,714</u>	
Creditors: amounts falling due within one year					
	7	<u>(1,210,988)</u>		<u>(1,133,464)</u>	
Net current assets		2,006,425		1,162,250	
Total assets less current liabilities		2,006,425		1,162,250	
Net assets		<u>2,006,425</u>		<u>1,162,250</u>	
Capital and reserves					
Called up share capital presented as equity	8	10,000		10,000	
Profit and loss account		1,996,425		1,152,250	
Total equity		<u>2,006,425</u>		<u>1,162,250</u>	

These financial statements have been prepared in accordance with the Small Companies Regime.

We, as directors of CAS Chartered Advisors Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 4 to 7 form part of these abridged financial statements.

CAS Chartered Advisors Limited

**Statement of financial position (continued)
As at 30 June 2025**

These financial statements were approved by the board of directors and signed on behalf of the board by:

Stephen Connolly
Director

Corina Gormley
Director

Date: 23 March 2026

The notes on pages 4 to 7 form part of these abridged financial statements.

CAS Chartered Advisors Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in Ireland (CRO number 564087). The address of the registered office is Pavilion House, 31 Fitzwilliam Square, Dublin 2. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the year, as defined by section 280A of the Act, in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

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

Turnover

Turnover represents consideration received or receivable for the provision of taxation and accountancy services, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Financial instruments

Ordinary share capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

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.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

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.

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Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 16 (2024: 12).

The aggregate payroll costs (excluding directors remuneration) incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	347,320	320,878
Social insurance costs	48,842	45,456
	<u>396,162</u>	<u>366,334</u>

4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments	<u>101,241</u>	<u>101,000</u>

5. Work in progress

	2025	2024
	€	€
Work in progress	<u>217,430</u>	<u>216,026</u>

6. Debtors

	2025	2024
	€	€
Trade debtors	2,864,270	2,065,922
Prepayments	10,000	10,000
	<u>2,874,270</u>	<u>2,075,922</u>

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	1,135,988	1,093,464
Accruals	75,000	40,000
	<u>1,210,988</u>	<u>1,133,464</u>

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**Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025**

8. Called up share capital presented as equity

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares of €1.00 each	<u>10,000</u>	<u>100,000</u>	<u>10,000</u>	<u>100,000</u>

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 23 March 2026.