

Company registration number: 623178

Cooper Fencing Limited

Unaudited abridged financial statements

for the financial year ended 30 April 2025

Cooper Fencing Limited

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Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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 as set out on pages 2 - 3 to 10.

- The director 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 director confirm that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 30 April 2025.

This report was approved by the directorof the company on 22 January 2026 and signed by:

Liam Ryan
Director

Cooper Fencing Limited

**Balance sheet
As at 30 April 2025**

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	8	347,530		325,265	
			347,530		325,265
Current assets					
Stocks	9	257,744		279,522	
Debtors	10	198,914		235,756	
Cash at bank and in hand		14,237		20,462	
		470,895		535,740	
Creditors: amounts falling due within one year	11	(537,640)		(452,735)	
Net current (liabilities)/assets			(66,745)		83,005
Total assets less current liabilities			280,785		408,270
Creditors: amounts falling due after more than one year	12		(124,881)		(146,326)
Provisions for liabilities	13		-		(6,271)
Net assets			<u>155,904</u>		<u>255,673</u>
Capital and reserves					
Called up share capital presented as equity			1		1
Profit and loss account			155,903		255,672
Shareholder funds			<u>155,904</u>		<u>255,673</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 10 form part of these abridged financial statements.

Cooper Fencing Limited

Balance sheet (continued)

As at 30 April 2025

I, as director of Cooper Fencing 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 shareholder 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);
- I 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.

These abridged financial statements were approved by the director of the company on 22 January 2026 and signed by:

Liam Ryan
Director

The notes on pages 4 to 10 form part of these abridged financial statements.

Cooper Fencing Limited

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

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Coolanga, Clonoulty, Co. Tipperary.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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 April 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5% straight line
Motor vehicles	- 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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.

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

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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

3. Operating (loss)/profit

Operating (loss)/profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	64,717	49,594
	<u>64,717</u>	<u>49,594</u>

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 10 (2024: 8).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	242,299	232,653
Social insurance costs	18,101	20,887
	<u>260,400</u>	<u>253,540</u>

5. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	36,059	32,851
	<u>36,059</u>	<u>32,851</u>

6. Tax on loss/profit

Major components of tax income/expense

	2025	2024
	€	€
Current tax:		
Irish current tax expense	-	2,235
Deferred tax:		
Origination and reversal of timing differences	(6,271)	-
Tax on loss/profit	<u>(6,271)</u>	<u>2,235</u>

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

7. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	255,672	244,089
(Loss)/profit for the financial year	(99,769)	11,583
At the end of the financial year	<u>155,903</u>	<u>255,672</u>

8. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 May 2024	424,349	85,449	509,798
Additions	86,982	-	86,982
Disposals	-	-	-
At 30 April 2025	<u>511,331</u>	<u>85,449</u>	<u>596,780</u>
Depreciation			
At 1 May 2024	153,582	30,951	184,533
Charge for the financial year	51,407	13,310	64,717
Disposals through business combinations	-	-	-
At 30 April 2025	<u>204,989</u>	<u>44,261</u>	<u>249,250</u>
Carrying amount			
At 30 April 2025	<u>306,342</u>	<u>41,188</u>	<u>347,530</u>
At 30 April 2024	<u>270,767</u>	<u>54,498</u>	<u>325,265</u>

Obligations under finance leases

Included within the carrying value of tangible assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Plant and machinery	Motor vehicles
	€	€
At 30 April 2025	<u>256,162</u>	<u>41,188</u>
At 30 April 2024	<u>163,351</u>	<u>52,898</u>

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

9. Stocks	2025	2024
	€	€
Raw materials and consumables	131,770	129,386
Work in progress	125,974	150,136
	<u>257,744</u>	<u>279,522</u>
10. Debtors	2025	2024
	€	€
Trade debtors	145,906	181,061
Other debtors	43,119	21,080
Prepayments	9,889	6,285
Accrued income	-	27,330
	<u>198,914</u>	<u>235,756</u>
11. Creditors: amounts falling due within one year	2025	2024
	€	€
Amounts owed to credit institutions	51,824	53,483
Trade creditors	163,554	150,553
Other creditors including tax and social insurance	315,567	246,214
Accruals	6,695	2,485
	<u>537,640</u>	<u>452,735</u>
	Trade creditors include amounts in respect of goods for which ownership will not pass until payment	
12. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Other creditors including tax and social insurance	<u>124,881</u>	<u>146,326</u>
13. Provisions	2025	2024
	€	€
Deferred tax	<u>-</u>	<u>6,271</u>

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

14. Directors transactions

Name of director or other person	Mr. Liam Ryan	
	2025	2024
	€	€
At the start of the financial year	(178,733)	(193,276)
Advances made during the financial year	(79,600)	(43,881)
Amounts repaid during the financial year	24,523	58,424
At the end of the financial year	<u>(233,810)</u>	<u>(178,733)</u>

Loans from the director are interest free and repayable on demand. In accordance with FRS 102 the fair value of an amount repayable on demand is not less than its face value and the value of loans are carried at the undiscounted consideration expected to be repaid.

15. Related party transactions

The company operates from a premises owned by the director at Coolanga, Clonoulty, Co. Tipperary. To-date no rent has been charged.

16. Directors and secretary and their interests

The director and secretary who served during the financial year and their interests in the company are stated as follows:

	Ordinary shares	
	30/04/25	30/04/24
Directors		
Liam Ryan	1	1
Company secretary		
Bernadette Ryan	-	-

17. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 22 January 2026.