

Company Number: 382247

Cable Technical Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Cable Technical Services Limited

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Cable Technical Services Limited
DIRECTORS AND OTHER INFORMATION

Directors	Barry Travers Brendan Travers
Company Secretary	Barry Travers
Company Number	382247
Registered Office	Longtown Straffan Co Kildare
Business Address	Kittery House Nursery Lane Allenwood South Naas Co Kildare
Accountants	Fitzgeralds Certified Public Accountants Leinster Lodge Maynooth Co. Kildare
Bankers	Allied Irish Banks Plc Main Street Maynooth Co Kildare Ireland

Cable Technical Services Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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.

Signed on behalf of the board

Barry Travers
Director

Brendan Travers
Director

24 February 2026

Cable Technical Services Limited
STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	<u>608,998</u>	<u>541,771</u>
Current Assets			
Debtors	7	172,317	250,136
Cash and cash equivalents		<u>468,448</u>	<u>628,990</u>
		<u>640,765</u>	<u>879,126</u>
Creditors: amounts falling due within one year	8	<u>(183,095)</u>	<u>(209,830)</u>
Net Current Assets		<u>457,670</u>	<u>669,296</u>
Total Assets less Current Liabilities		<u>1,066,668</u>	<u>1,211,067</u>
Creditors: amounts falling due after more than one year	9	<u>(60,969)</u>	<u>(22,142)</u>
Net Assets		<u>1,005,699</u>	<u>1,188,925</u>
Capital and Reserves			
Called up share capital presented as equity		200	200
Retained earnings		<u>1,005,499</u>	<u>1,188,725</u>
Equity attributable to owners of the company		<u>1,005,699</u>	<u>1,188,925</u>

Cable Technical Services Limited

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

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 Cable Technical Services 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 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 24 February 2026 and signed on its behalf by:

Barry Travers
Director

Brendan Travers
Director

Cable Technical Services Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	200	1,218,614	1,218,814
Loss for the financial year	-	(29,889)	(29,889)
At 31 March 2024	200	1,188,725	1,188,925
Loss for the financial year	-	(183,226)	(183,226)
At 31 March 2025	200	1,005,499	1,005,699

Cable Technical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Cable Technical Services Limited is a company limited by shares incorporated in Ireland. Longtown, Straffan, Co Kildare is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 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 represents the total invoice value, excluding value added tax, of sales made during the year.

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	-	12.5% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	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.

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.

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.

Cable Technical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of property, plant and equipment	106,012	90,620
(Profit) on disposal of property, plant and equipment	-	(2,900)
	<u><u>2,730</u></u>	<u><u>2,209</u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,730	2,209
	<u><u>2,730</u></u>	<u><u>2,209</u></u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 20, (2024 - 22).

	2025	2024
	Number	Number
Clerical	2	3
Labour	16	17
Working directors	2	2
	<u><u>20</u></u>	<u><u>22</u></u>

6. Property, plant and equipment

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 April 2024	249,215	484,633	51,768	556,322	1,341,938
Additions	-	156,517	(3,330)	20,052	173,239
At 31 March 2025	<u>249,215</u>	<u>641,150</u>	<u>48,438</u>	<u>576,374</u>	<u>1,515,177</u>
Depreciation					
At 1 April 2024	37,982	347,097	19,003	396,085	800,167
Charge for the financial year	1,174	50,111	5,432	49,295	106,012
At 31 March 2025	<u>39,156</u>	<u>397,208</u>	<u>24,435</u>	<u>445,380</u>	<u>906,179</u>
Net book value					
At 31 March 2025	<u><u>210,059</u></u>	<u><u>243,942</u></u>	<u><u>24,003</u></u>	<u><u>130,994</u></u>	<u><u>608,998</u></u>
At 31 March 2024	<u><u>211,233</u></u>	<u><u>137,536</u></u>	<u><u>32,765</u></u>	<u><u>160,237</u></u>	<u><u>541,771</u></u>

Cable Technical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

7. Debtors	2025	2024
	€	€
Trade debtors	111,343	177,181
Other debtors	20,000	20,000
Taxation	23,817	33,062
Prepayments	17,157	19,893
	<u>172,317</u>	<u>250,136</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	27,188	15,822
Trade creditors	51,581	85,240
Taxation	15,550	19,535
Other creditors	2,703	-
Accruals	86,073	89,233
	<u>183,095</u>	<u>209,830</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	60,969	22,142
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	27,188	15,822
Repayable between one and five years	60,969	22,142
	<u>88,157</u>	<u>37,964</u>
10. Income Statement		
	2025	2024
	€	€
At 1 April 2024	1,188,725	1,218,614
Loss for the financial year	(183,226)	(29,889)
At 31 March 2025	<u>1,005,499</u>	<u>1,188,725</u>
11. Directors' remuneration	2025	2024
	€	€
Remuneration	198,290	235,217
Pension contributions	9,012	11,660
	<u>207,302</u>	<u>246,877</u>
12. Approval of financial statements		

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.