

**SCA Consultants Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# SCA Consultants Limited

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# SCA Consultants Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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

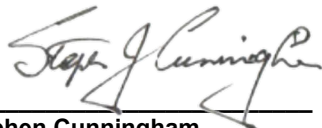
In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 Forvis Mazars, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

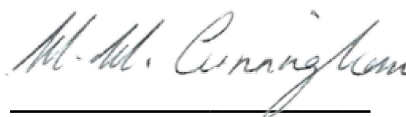
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

### Signed on behalf of the board



**Stephen Cunningham**  
Director

Date: 08/01/2026



**Margot Cunningham**  
Director

Date: 08/01/2026

**SCA Consultants Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

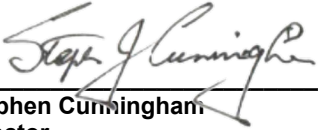
	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	-	679
<b>Current Assets</b>			
Debtors	7	31,701	22,613
Cash and cash equivalents		35,355	63,741
		<b>67,056</b>	86,354
<b>Creditors: amounts falling due within one year</b>	8	<b>(12,791)</b>	(15,260)
<b>Net Current Assets</b>		<b>54,265</b>	71,094
<b>Total Assets less Current Liabilities</b>		<b>54,265</b>	71,773
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
Retained earnings		54,263	71,771
<b>Equity attributable to owners of the company</b>		<b>54,265</b>	71,773


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 SCA Consultants 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 08/01/2026 and signed on its behalf by:

  
 \_\_\_\_\_  
**Stephen Cunningham**  
 Director

  
 \_\_\_\_\_  
**Margot Cunningham**  
 Director

**SCA Consultants Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	2	63,848	63,850
Profit for the financial year	-	7,923	7,923
<b>At 30 April 2024</b>	2	71,771	71,773
Loss for the financial year	-	(17,508)	(17,508)
<b>At 30 April 2025</b>	<b>2</b>	<b>54,263</b>	<b>54,265</b>

# SCA Consultants Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

SCA Consultants Limited is a company limited by shares incorporated in Ireland. Rockfort House, St. Augustine Street, Galway is the registered office, which is also the principal place of business of the company. The principal activity of the company during the year was engineering consultancy. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The figures have been rounded to the nearest Euro.

### 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 April 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:

Fixtures, fittings and equipment	-	20% Straight line
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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.

#### 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.

#### 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 Statement of Financial Position bank overdrafts are shown within Creditors.

#### 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.

# SCA Consultants Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Employee benefits

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

Short terms benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

### Taxation and deferred 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

Management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based in historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The directors consider that apart from the accounting policies above, there are no other accounting estimates and assumptions which are required to be disclosed.

<b>4. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	<b>679</b>	679
Loss/(profit) on foreign currencies	<b>4,918</b>	(2,017)
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	<b>2025</b>	2024
	Number	Number
Administration and Management	<b>2</b>	2
	<u>          </u>	<u>          </u>

**SCA Consultants Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**6. Property, plant and equipment**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 May 2024	7,194	7,194
At 30 April 2025	7,194	7,194
<b>Depreciation</b>		
At 1 May 2024	6,515	6,515
Charge for the financial year	679	679
At 30 April 2025	7,194	7,194
<b>Net book value</b>		
At 30 April 2025	-	-
At 30 April 2024	679	679

In the opinion of the directors, the realisable value of fixed assets is not less than their net book value.

<b>7. Debtors</b>	<b>2025</b> €	2024 €
Trade debtors	<b>31,701</b>	22,613

All debtors are due within one year. All trade debtors are due within the company's normal terms.

<b>8. Creditors</b>	<b>2025</b> €	2024 €
<b>Amounts falling due within one year</b>		
Amounts owed to credit institutions	<b>323</b>	546
Trade creditors	<b>812</b>	921
Taxation	<b>6,530</b>	9,824
Directors' current accounts (Note 10)	<b>52</b>	52
Other creditors	<b>45</b>	(1,103)
Accruals	<b>5,029</b>	5,020
	<b>12,791</b>	15,260

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

**9. Income Statement**

	<b>2025</b> €	2024 €
At 1 May 2024	<b>71,771</b>	63,848
(Loss)/profit for the financial year	<b>(17,508)</b>	7,923
At 30 April 2025	<b>54,263</b>	71,771

**SCA Consultants Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

<b>10. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<u><b>40,179</b></u>	<u>38,791</u>

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Stephen Cunningham	<u><b>52</b></u>	<u>52</u>

**11. Controlling interest**

The controlling parties of the company is the director Stephen Cunningham.

**12. Events After the End of the Reporting Period**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 08/01/2026.