

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

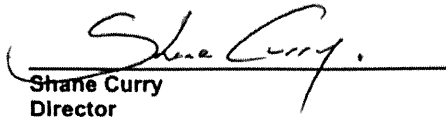
Company Name: Codered Fire Protection Limited

Company Number: 746364

Financial Year: 1 January 2025 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 8 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).


Shane Curry
Director


Sharon Marie Finn
Secretary

20 March 2026

Codered Fire Protection Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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Codered Fire Protection Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	11,200	12,600
Tangible assets	7	29,439	22,439
Fixed Assets		<u>40,639</u>	<u>35,039</u>
Current Assets			
Debtors	8	11,585	5,908
Creditors: amounts falling due within one year	9	(20,341)	(10,845)
Net Current Liabilities		<u>(8,756)</u>	<u>(4,937)</u>
Total Assets less Current Liabilities		<u>31,883</u>	<u>30,102</u>
Creditors:			
amounts falling due after more than one year	10	(18,011)	(15,167)
Net Assets		<u>13,872</u>	<u>14,935</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	11	13,772	14,835
Shareholders' Funds		<u>13,872</u>	<u>14,935</u>

I as Director of Codered Fire Protection 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) 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 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 micro companies' regime.

Approved by the board on 20 March 2026 and signed on its behalf by:

Shane Curry
Director



Codered Fire Protection Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Codered Fire Protection Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 746364. The registered office of the company is 9 The Granary, Killerig, Tullow, Carlow, Ireland which is also the principal place of business of the company. 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 financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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:

Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 15% Straight line
Motor vehicles	- 25% 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.

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.

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.

Codered Fire Protection Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

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 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 balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	6,665	8,104
Amortisation of goodwill	1,400	1,400
Loss/(profit) on disposal of tangible assets	3,725	-
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,694	1,432
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Directors	1	1
	<u><u> </u></u>	<u><u> </u></u>

Codered Fire Protection Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Intangible assets

	Goodwill €	Total €
Cost		
At 1 January 2025	14,000	14,000
At 31 December 2025	14,000	14,000
Provision for diminution in value		
At 1 January 2025	1,400	1,400
Charge for financial year	1,400	1,400
At 31 December 2025	2,800	2,800
Net book value		
At 31 December 2025	11,200	11,200
At 31 December 2024	12,600	12,600

7. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2025	8,538	295	21,710	30,543
Additions	-	-	29,585	29,585
Disposals	-	-	(21,710)	(21,710)
At 31 December 2025	8,538	295	29,585	38,418
Depreciation				
At 1 January 2025	2,277	38	5,789	8,104
Charge for the financial year	1,707	59	4,898	6,664
On disposals	-	-	(5,789)	(5,789)
At 31 December 2025	3,984	97	4,898	8,979
Net book value				
At 31 December 2025	4,554	198	24,687	29,439
At 31 December 2024	6,261	257	15,921	22,439

8. Debtors

	2025 €	2024 €
Trade debtors	11,485	5,808
Prepayments	100	100
	11,585	5,908

Codered Fire Protection Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	5,002	1,351
Net obligations under finance leases and hire purchase contracts	4,777	-
Taxation	8,812	7,744
Accruals	1,750	1,750
	<u>20,341</u>	<u>10,845</u>
	<u><u>20,341</u></u>	<u><u>10,845</u></u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	18,242	-
Director's loan accounts	(231)	(231)
Other loans	-	15,398
	<u>18,011</u>	<u>15,167</u>
	<u><u>18,011</u></u>	<u><u>15,167</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	4,777	-
Repayable between one and five years	18,242	-
	<u>23,019</u>	<u>-</u>
	<u><u>23,019</u></u>	<u><u>-</u></u>
11. Income Statement		
	2025	2024
	€	€
At 1 January 2025	14,835	-
(Loss)/profit for the financial year	(1,063)	14,835
	<u>13,772</u>	<u>14,835</u>
At 31 December 2025	<u><u>13,772</u></u>	<u><u>14,835</u></u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
13. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
14. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 20 March 2026.		