

**CAB CONSTRUCTION LIMITED**

**ACCOUNTS FOR THE YEAR ENDED**

**30TH OF APRIL 2025**



SIGNED:

\_\_\_\_\_  
Director - Andrei Chugai

DATE:

\_\_\_\_\_  
20/10/2025

## GENERAL INFORMATION

### 1. BUSSINESS ADDRESS

58 Warren Avenue  
Castleknock  
Dublin 15

### 2. ACCOUNTANTS

Y.Chugai  
58 Warren Avenue  
Castleknock  
Dublin 15

**CAB CONSTRUCTION LIMITED**

**Income Statement for the year ended 30 of April 2025**

	<b><u>NOTES</u></b>	<b><u>2025</u></b> €
Gross profit	<b>1</b>	3,314.06
 <b><u>Expenses</u></b>		
Depreciation : Office Equipment	<b>2</b>	1,258.17
Depreciation : Tools	<b>3</b>	649.46
Depreciation : Motor	<b>4</b>	0.00
Motor	<b>5</b>	4,760.95
Phone	<b>6</b>	225.04
Internet		256.15
Parking & Toll		28.87
Stationary		306.13
Disposables		623.60
Small tools		568.32
Utility		1,551.37
		<hr style="border-top: 1px solid black;"/>
		10,228.06
		<hr style="border-top: 1px solid black;"/>
<b>Net Loss</b>		<b>-6,914.00</b>

**CAB CONSTRUCTION LIMITED**

**NOTES TO THE ACCOUNTS**

**1. Gross Profit**

Sales	8,000.00
Cost of Sales	4,685.94
	<hr/>
Gross Profit	3,314.06

**2. Office Equipment**

Cost (deemed)	3,953.15
Additions during the Year	2,337.70
Accumulated Depreciation	0.00
Depreciation for the Current Year @ 20%	1,258.17
	<hr/>
Written Down Value as at 30/04/2025	5,032.68

**3. Tools**

Cost (deemed)	2,761.13
Additions During the Year	486.18
Accumulated Depreciation	0.00
Depreciation for the Current Year @ 20%	649.46
	<hr/>
Written Down Value as at 30/04/2025	2,597.85

The opening carrying value of tools and office equipment has been treated as deemed cost following a review of fixed asset presentation

**4. Motor**

Cost (historical)	6,000.00
Additions During the Year	0.00
Accumulated Depreciation	6,000.00
Depreciation for the Current Year SL @ 25%	0.00
	<hr/>
Written Down Value as at 30/04/2025	0.00

Motor vehicle is fully depreciated and continues to be used in the business

**5. Motor Expenses**

Diesel	1,241.22
Car Parts & Repairs	2,547.73
Car Test	55.00
Insurance	600.00
Motortax	317.00
	<hr/>
Motor Expenses	4,760.95

**6. Phone**

Phone	450.08
	<hr/>
Phone Charges 50%	225.04

**7. Sundry Creditors**

Accured Accounting Fees	150.00
	<hr/>
	150.00

**CAB CONSTRUCTION LIMITED**

**Statement of Financial Position as at 30/04/2025**

	<b><u>NOTES</u></b>	<b>€</b>
<b><u>Fixed Assets</u></b>		
Office Equipments	2	5,032.68
Tools	3	2,597.85
Motor	4	0.00
		<u>7,630.53</u>
<b><u>Current Assets</u></b>		
WIP		3,000
Cash		500
Bank		300.00
		<u>3,800.00</u>
<b><u>Current Liabilities</u></b>		
Loan		5200
Sundry Creditors	7	150
		<u>5,350</u>
<b>Net Current Assets/(Liabilities)</b>		<u><u>-1,550.00</u></u>
<b><u>Long Term Liabilities</u></b>		
		<u>0.00</u>
		0.00
<b>Capital Employed</b>		<u><b>6,080.53</b></u>
<b><u>Financed By :</u></b>		
Capital		5,664.28
Capital Introduced		7,330.25
Net Profit		<u>-6,914.00</u>
		6,080.53
		<u><b>6,080.53</b></u>

**AUDIT EXEMPTION STATEMENT**

We, as Directors of C.A.B.Construction LTD, 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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.

On behalf of the board:

Signature:

Name (block capitals): Yanina Chugai  
Director

Date 20/10/2025



Signature:

Name (block capitals): Andrei Chugai  
Director

Date 20/10/2025



## C.A.B. CONSTRUCTION LIMITED

YEAR ENDED 30 APRIL 2025

### DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Irish Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory 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 and enable them to ensure that the statutory 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 statutory financial statements as set out on pages 3 to 5.

- The directors approve these statutory 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th of April 2025.

Signature:



Name: Yanina Chugai

Director

Date: 20/10/2025

Signature:



Name: Andrei Chugai

Director

Date: 20/10/2025

## C.A.B Construction Ltd

YEAR ENDED 30 April 2025

### Notes to the Financial Statements

#### 1. General Information

C.A.B Construction (the “Company”) is a private company limited by shares, incorporated in Ireland in 2006. The Company registration number is 420799 and the address of the registered office is located at 58 Warren Avenue, Castleknock, Dublin 15.

The principal activities of the company involve the construction, renovation, or development of buildings and structures.

#### 2. Basis of Preparation of Financial Statements

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

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention on accruals basis and presented in Euro.

The current period being reported on is the financial year to 30 April 2025. The comparative figures are for the financial year ended 30 April 2024.

#### 3. Statement of Accounting Policies

The accounting policies set out below have been consistently applied to all years presented in these financial statements.

- 1. Work in Progress:** In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.  
At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, an impairment loss is recognised.
- 2. 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.
- 3. Revenue:** Is arising from the sale of the construction services. Turnover is stated net of trade discounts, VAT and similar taxes and derives from the provision of services falling within the company’s ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.
- 4. Expenses:** are recognised when they are incurred and shown in the income statement
- 5. Taxation:** Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised. Taxes that are deductible in computing profits for corporation tax include VAT not recovered, the employer’s share of PRSI contributions, and local taxes
- 6. Borrowing Costs:** Borrowing costs are capitalised as a cost of an asset if they are directly attributable to the acquisition, construction or production of a qualifying asset. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Capitalisation of interest ceases when the asset is commissioned or where active development has been interrupted for an extended period. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**7. Intangible Assets:** Intangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated amortisation and accumulated impairment losses. Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill 25% straight line

**8. Tangible Assets:** Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

**9. Depreciation:** Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	20% - Reducing Balance
Motor Vehicles	25% - Straight Line
Fixtures and fittings	20% - Reducing Balance

**4. Employees:** No employees were recorded in the period from 01/05/2024 to 30/03/2025


**5. Shares:** Company has an Authorised share capital of €1000000, Nominal Value of the Share is €1. Company has two shareholders, Yanina Chugai and Andrei Chugai, with 1 ordinary share each. No shares were issued or sold during the year 2025.


**6. Guarantees and other financial commitments:** No Leases or capital commitments during the year

**7. Appropriation of profit and loss account:**

	2025 €	2024 €
Loss brought forward at the beginning of the financial year	(38880.81)	(31,979.19)
Loss for the financial year	(6914.00)	(6901.62)
Dividends paid	-	-
<b>Loss carried forward at the end of the financial year</b>	<b>(45794.81)</b>	<b>(38880.81)</b>

- The director approve these statutory 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th of April 2025.

Signature:   
 Name: Yanina Chugai  
 Director  
 Date: 20/10/2025

Signature:   
 Name: Andrei Chugai  
 Director  
 Date: 20/10/2025