

Registration number 746661

Caterpal Limited

Abridged accounts

for the year ended 31 July 2024

Caterpal Limited

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Caterpal Limited

Directors and other information

Director	Thomas Mooney
Secretary	Aoife Duggan
Company number	746661
Accountants	Moussa Ibrahim Unite 231 Blanchardstown Corporate Park 2 Dublin 15 D15 DK57
Business address	6 The Drive Mullen Park Maynooth Naas,Kildare W23 P2CA

Caterpal Limited

Statement of Director's responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 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 director confirms that they has complied with the above requirements in preparing the financial statements.

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 and enable the financial statements to be audited. 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.

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.

On behalf of the board

Thomas Mooney
Director

Date: 4th April 2025

Caterpal Limited

Abridged balance sheet as at 31 July 2024

	Notes	€	2024 €
Current assets			
Debtors		10,642	
Cash at bank and in hand		18,187	
		<u>28,829</u>	
Creditors: amounts falling due within one year	4	(28,729)	
Net current assets			<u>100</u>
Total assets less current liabilities			100
Net assets			<u>100</u>
Capital and reserves			
Called up share capital	5		<u>100</u>
Equity shareholders' funds			<u>100</u>

We, as Directors of Caterpal Limited, Stat 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,
- *(e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

On behalf of the board

Thomas Mooney
Director

4 April 2025

The notes on pages 4 to 6 form an integral part of these financial statements.

Caterpal Limited

Notes to the abridged financial statements for the year ended 31 July 2024

1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.5. Going concern

Caterpal Limited

Notes to the abridged financial statements for the year ended 31 July 2024

..... continued

2. Director and their interests

The director who served during the year and their interest in the company are as stated below:

	Ordinary shares		Preference shares	
	31/07/24	01/08/23	31/07/24	01/08/23
Thomas Mooney	100	100	-	-

Thomas Mooney and retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

3. Transactions with director

There were no related party transactions with the directors during the period.

4. Creditors: amounts falling due within one year

2024
€

Other creditors

Other creditors	22,125
Accruals and deferred income	1,845

Taxation creditors

PAYE/PRSI	4,759
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28,729

5. Share capital

2024
€

Authorised equity

1,000,000 Ordinary shares of €1 each	1,000,000
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Allotted, called up and fully paid equity

100 Ordinary shares of €1 each	100
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6. Going concern

Caterpal Limited

**Notes to the abridged financial statements
for the year ended 31 July 2024**

..... continued

7. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

8. Approval of financial statements

The financial statements were approved by the Board on 4 April 2025 and signed on its behalf by

Thomas Mooney
Director