

**Company registration number: 202342**

**West Cork Building Supplies Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

# West Cork Building Supplies Limited

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## West Cork Building Supplies Limited

### Directors and other information

<b>Directors</b>	Jonas McCarthy Colin McCarthy Ellen McCarthy
<b>Secretary</b>	Jonas McCarthy
<b>Company number</b>	202342
<b>Registered office</b>	Clogheen Industrial Park, Clonakilty, Co. Cork.
<b>Business address</b>	Clogheen Industrial Park, Clonakilty, Co. Cork
<b>Accountants</b>	JAAD Accounting Services Ltd 43 Wolfe Tone Street Clonakilty Co. Cork
<b>Bankers</b>	AIB Bank PLC, 36 Pearse Street, Clonakilty, Co. Cork.
<b>Solicitors</b>	McCarthy & Co., Ashe Street, Clonakilty, Co. Cork

## **West Cork Building Supplies Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 and then apply them consistently;
- make judgments 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.

On behalf of the board

Jonas McCarthy  
Director

Colin McCarthy  
Director

**West Cork Building Supplies Limited**

**Directors responsibilities statement**

**Directors' Declaration on Un-audited Financial Statements**

In relation to the financial statements as set out in pages 6 to 13

-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 JAAD Accounting Service Ltd the company's accounting records and provide all the information 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 year ended 30th June 2025.

On behalf of the board

Jonas McCarthy  
Director

Colin McCarthy  
Director

## **West Cork Building Supplies Limited**

### **Chartered certified Accountants' Report to the board of directors of West Cork Building Supplies Ltd on the Unaudited financial statements for year ended 30 June 2025**

In accordance with the engagement letter dated 27 November 2025, we have compiled, without carrying out an audit, the financial statements of the company, which comprise the Profit and Loss Account, the Balance Sheet and the related notes, including a summary of the significant accounting policies set out in note 1, from the accounting records and information and explanations you have given to us. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland as adapted by Section 1A of FRS 102, and the Companies Act 2014.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

#### **Respective Responsibilities of Directors and Accountants**

As described on pages 3 & 4 the company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of West Cork Building Supplies Ltd FRS 102 Section 1A from the accounting records, information and explanations supplied to us by the directors

#### **Scope of Work**

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies (ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services) Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 June 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

**West Cork Building Supplies Limited**

**Chartered certified Accountants' Report to the board of directors of West Cork Building Supplies Ltd  
on the Unaudited financial statements for year ended 30 June 2025**

JAAD Accounting Services Ltd  
Chartered Certified Accountant  
43 Wolfe Tone Street  
Clonakilty  
Co. Cork

22 January 2026

**West Cork Building Supplies Limited**

**Balance sheet  
As at 30/06/25**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8	1,771,154		1,412,497	
			1,771,154		1,412,497
<b>Current assets</b>					
Stocks	9	2,675,009		2,567,819	
Debtors	10	2,216,008		2,275,327	
Cash at bank and in hand		322,929		474,368	
		5,213,946		5,317,514	
<b>Creditors: amounts falling due within one year</b>	11	(1,621,263)		(1,902,751)	
<b>Net current assets</b>		3,592,683		3,414,763	
<b>Total assets less current liabilities</b>		5,363,837		4,827,260	
<b>Creditors: amounts falling due after more than one year</b>	12	(154,120)		-	
<b>Net assets</b>		5,209,717		4,827,260	
<b>Capital and reserves</b>					
Called up share capital presented as equity		12,700		12,700	
Profit and loss account	7	5,197,017		4,814,560	
<b>Shareholders funds</b>		5,209,717		4,827,260	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

## West Cork Building Supplies Limited

### Balance sheet (continued)

As at 30/06/25

We, as directors of West Cork Building Supplies Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 22/01/26 and signed on behalf of the board by:

Jonas McCarthy  
Director

Colin McCarthy  
Director

## West Cork Building Supplies Limited

### Notes to the abridged financial statements Financial year ended 30/06/25

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Clogheen Industrial Park,, Clonakilty,, Co. Cork. and its company registration number is 202342

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The Financial Statements are prepared on the going concern basis , under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## West Cork Building Supplies Limited

### Notes to the abridged financial statements (continued) Financial year ended 30/06/25

#### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2%	straight line
Plant and machinery	- 12.5%	straight line
Fittings fixtures and equipment	- 10%	reducing balance
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### 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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## **West Cork Building Supplies Limited**

### **Notes to the abridged financial statements (continued) Financial year ended 30/06/25**

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### **Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### **Cash at bank and on hand**

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

#### **Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Cashflow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement

#### **Related party transactions**

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

**West Cork Building Supplies Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30/06/25**

**4. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 34 (2024: 34).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	1,181,716	1,109,385
Social insurance costs	111,639	104,577
Other retirement benefit costs	18,662	18,811
Other compensation - equity settled share-based payments	106,834	-
	<u>1,418,851</u>	<u>1,232,773</u>

**5. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>141,433</u>	<u>131,388</u>

**6. Profit before tax**

Profit is stated after charging/(crediting):

	<b>2025</b>	2024
	€	€
Depreciation of tangible assets	<u>100,698</u>	<u>69,571</u>

**7. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	4,814,560	4,283,288
Profit for the financial year	553,072	531,272
Dividends paid	(170,615)	-
<b>At the end of the financial year</b>	<u><u>5,197,017</u></u>	<u><u>4,814,560</u></u>

**West Cork Building Supplies Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30/06/25**

**8. Tangible assets**

	Freehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	AHL	<b>Total</b>
	€	€	€	€	€	€
<b>Cost</b>						
At 01/07/24	1,583,001	13,729	628,616	436,070	25,890	2,687,306
Additions	256,911	101,243	13,298	87,902	-	459,354
<b>At 30/06/25</b>	<u>1,839,912</u>	<u>114,972</u>	<u>641,914</u>	<u>523,972</u>	<u>25,890</u>	<u>3,146,660</u>
<b>Depreciation</b>						
At 01/07/24	445,058	10,492	456,477	362,781	-	1,274,808
Charge for the financial year	36,798	13,118	18,544	32,238	-	100,698
<b>At 30/06/25</b>	<u>481,856</u>	<u>23,610</u>	<u>475,021</u>	<u>395,019</u>	<u>-</u>	<u>1,375,506</u>
<b>Carrying amount</b>						
<b>At 30/06/25</b>	<u>1,358,056</u>	<u>91,362</u>	<u>166,893</u>	<u>128,953</u>	<u>25,890</u>	<u>1,771,154</u>
At 30/06/24	<u>1,137,943</u>	<u>3,237</u>	<u>172,139</u>	<u>73,289</u>	<u>25,890</u>	<u>1,412,498</u>

**9. Stocks**

	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<u>2,675,009</u>	<u>2,567,819</u>

**10. Debtors**

	<b>2025</b>	2024
	€	€
Trade debtors	2,050,012	2,043,060
Amounts owed by group undertakings	-	20,000
Other debtors	7,404	-
Prepayments	158,592	212,267
	<u>2,216,008</u>	<u>2,275,327</u>

**West Cork Building Supplies Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30/06/25**

**11. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Amounts owed to credit institutions	22,191	-
Trade creditors	1,523,442	1,800,580
Other creditors including tax and social insurance	61,084	84,277
Accruals	14,546	17,894
	<u>1,621,263</u>	<u>1,902,751</u>

**12. Creditors: amounts falling due after more than one year**

	<b>2025</b>	2024
	€	€
Other creditors including tax and social insurance	<u>154,120</u>	<u>-</u>

**13. Controlling party**

The company is controlled by its parent company CJMCC Holdings Ltd whom have common directors.

**14. Post Balance Sheet Events**

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

**15. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 22 January 2026.