

Registration number 406675

Windy City Comfort Limited
Abridged Accounts
for the year ended 31st August 2025

Windy City Comfort Limited

Contents

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	2
Statement of directors' responsibilities	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements Including statement of accounting policies	6 - 9

Windy City Comfort Limited

Directors and other information

Directors	Aidan McCarra Jennifer McCarra
Secretary	Jennifer McCarra
Company number	406675
Registered office	Mullaghmore Tydavnet Co. Monaghan
Accountants	O'Doherty Agnew & Co. Ltd Chartered accountants & aiti registered tax advisers (cta) 19 North Rd Monaghan
Business address	Mullaghmore Tydavnet Co.Monaghan
Bankers	AIB The Diamond Monaghan

Windy City Comfort Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/08/25	31/08/24
Aidan McCarra	99	99
Jennifer McCarra	1	1
Company secretary		
Jennifer McCarra	-	-

The original report was approved by the board on 9 December 2025 and signed on its behalf by Aidan McCarra and Jennifer McCarra.

Windy City Comfort Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 4 to 9 :

- 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 O'Doherty Agnew & Co. Ltd, Tax Agents, all the company's accounting records and provided all the information, books or 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 year ended 31st August 2025.

On behalf of the board



Aidan McCarra
Director



Jennifer McCarra
Director

Date: 9th December 2025

Windy City Comfort Limited

**Abridged balance sheet
as at 31 August 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	4		79,573		56,538
Current assets					
Stocks		52,711		61,204	
Debtors		57,530		51,579	
Cash at bank and in hand		102,330		105,247	
		212,571		218,030	
Creditors: amounts falling due within one year		(126,777)		(108,952)	
Net current assets			85,794		109,078
Total assets less current liabilities			165,367		165,616
Creditors: amounts falling due after more than one year			(39,744)		(18,972)
Net assets			125,623		146,644
Capital and reserves					
Called up share capital			100		100
Profit and loss account			125,523		146,544
Equity shareholders' funds			125,623		146,644

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors state that:

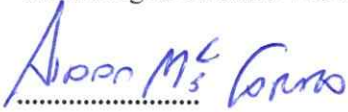
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The notes on pages 6 to 9 form an integral part of these financial statements.

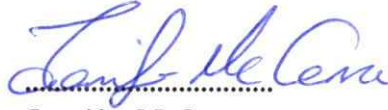
Windy City Comfort Limited

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abridged accounts were approved by the Board on 9 December 2025 and signed on its behalf by



Aidan McCarra
Director



Jennifer McCarra
Director

The notes on pages 6 to 9 form an integral part of these financial statements.

Windy City Comfort Limited
Notes to the abridged financial statements
for the year ended 31 August 2025

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 unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) .

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

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

1.4. Stock and work in progress

1.5. Leasing and hire purchase commitments

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.6. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Windy City Comfort Limited
Notes to the abridged financial statements
for the year ended 31 August 2025

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1.7. Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the Profit and Loss Account.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2025	2024
Manual	2	2
Administration	1	1
Part-Time	1	1
	4	4
	4	4

Employment costs	2025	2024
	€	€
Wages and salaries	135,793	152,985
Other pension costs	11,700	15,600
	147,493	168,585
	147,493	168,585

3. Directors' remuneration

	2025	2024
	€	€
Remuneration and other benefits	77,033	98,060
	77,033	98,060
	77,033	98,060

Windy City Comfort Limited
Notes to the abridged financial statements
for the year ended 31 August 2025

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4. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 September 2024	157,549	157,549
Additions	42,720	42,720
Disposals	(47,230)	(47,230)
At 31 August 2025	153,039	153,039
Depreciation		
At 1 September 2024	101,012	101,012
On disposals	(41,702)	(41,702)
Charge for year	14,156	14,156
At 31 August 2025	73,466	73,466
Net book values		
At 31 August 2025	79,573	79,573
	Tangible fixed assets	Total
	€	€
Cost		
At 1 September 2023	121,233	121,233
Additions	36,317	36,317
At 31 August 2024	157,550	157,550
Depreciation		
At 1 September 2023	89,406	89,406
Charge for year	11,606	11,606
At 31 August 2024	101,012	101,012
Net book values		
At 31 August 2024	56,538	56,538

Windy City Comfort Limited
Notes to the abridged financial statements
for the year ended 31 August 2025

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5. Share capital

	2025	2024
	€	€
Authorised		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>
 Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

6. Accounting periods

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

7. Approval of financial statements

The board of directors approved these financial statements for issue on 9 December 2025.

Aidan McCarra - Director

Aidan Mc Carra

Jennifer McCarra - Director

Jennifer Mc Carra

2