

CAM ENTERPRISES LIMITED

BOARD OF DIRECTORS

A. Donnan

E. Sweeney

Secretary

Denise Geddis

REGISTERED OFFICE

C/O Northstone (NI) Limited

99 Kingsway

Dunmurry

Belfast

BT17 9NU

COMPANY REGISTERED NUMBER

NI 005165

BANKERS

Bank of Ireland

2 College Green

Dublin 2

Auditors

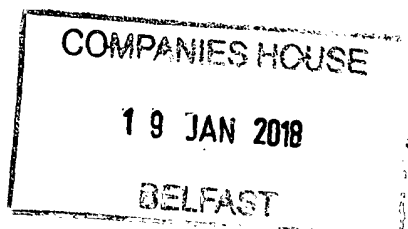
Ernst & Young

Chartered Accountants

Ernst & Young Building

Harcourt Centre

Harcourt Street, Dublin 2



JNI *J6XZ1762* 19/01/2018 #31
COMPANIES HOUSE

CAM ENTERPRISES LIMITED STRATEGIC REPORT

The directors have not prepared a strategic report as the company is entitled to the special provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

DIRECTORS' REPORT

The Directors present their report and audited financial statements for the year ended 31st December 2016.

Principal Activity and review of development of the Business

The Company ceased trading activities on 31st December 1988.

Important events since the year end

There were no important events since the year end.

Future Developments

It is not the intention of the Directors for the Company to recommence trading in the foreseeable future.

Directors' Responsibilities Statement

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 state of affairs of the company and the profit or loss of the company for that period.

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 applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 and Secretary

The present Directors are listed on page 1.

Director changes

No changes of Directors occurred since the 1st January 2016.

CAM ENTERPRISES LIMITED DIRECTORS' REPORT (CONTINUED)

Financial Statements

The financial position of the Company as at 31st December 2016 and related notes are set out on pages 6 to 9.

Political and Charitable Donations

The Company made no political or charitable donations during the year (2015: £Nil).

Disclosure of information to the Auditors

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors and the group's auditor, each director has taken all the steps that he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of that information.

Re-appointment of auditors

In accordance with section 485 of the Companies Act 2006, a resolution is to be proposed at the Annual General Meeting for reappointment of Ernst & Young, Chartered Accountants, as auditor of the Company.

By Order of the Board

Dated: *October 2nd, 2017*

A Donnan Director
ANDREW DONNAN
Director

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CAM ENTERPRISES LIMITED

We have audited the financial statements of CAM Enterprises Limited for the year ended 31 December 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 1 to 9. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 2, the directors are responsible for preparing the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). These standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Strategic Report and the Directors' Report and the financial statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or inconsistent with, the knowledge acquired by us in performing the audit. If we become aware of any material misstatements or uncertainties we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CAM ENTERPRISES LIMITED (Continued)

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Michael Kidd
for and on behalf of Ernst & Young, Statutory Auditor

Dublin

Date: 6 October 2017

**CAM ENTERPRISES LIMITED
PROFIT & LOSS ACCOUNT
YEAR ENDED 31ST DECEMBER 2016**

The Company did not trade during the financial year and the previous year and received no income and incurred no expenditure. Consequently, during these periods, the company made neither a profit nor loss.

CAM ENTERPRISES LIMITED
BALANCE SHEET AT 31ST DECEMBER 2016
COMPANY REGISTERED NUMBER: NI 005165

	NOTES	As At 31st Dec 2016	As At 31st Dec 2015
		£	£
<u>CURRENT ASSETS</u>			
Debtors (amounts falling due within one year)	5	11,658	11,658
Cash at Bank and in hand		-	-
		11,658	11,658
NET ASSETS			
<u>CAPITAL & RESERVES</u>			
Called up Share Capital	6	100	100
Profit and Loss Account	7	11,558	11,558
		11,658	11,658
Shareholders' Funds	8		

On Behalf of the Board

A. Donnan Director
ANDREW DONNAN
Director

Approved by the Directors on: 2-10-17

CAM ENTERPRISES LIMITED
NOTES ON THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2016

1. Accounting Policies

(a) Basis of preparation

The financial statements are prepared in accordance with Generally Accepted Accounting Practices in the United Kingdom.

The company is within the Companies Act 2006 definition of dormant company and therefore has elected to retain its accounting policies for reported assets, liabilities and equity at the date of transition to FRS 102 until such time as there is a change to those balances or the Company undertakes new transactions.

(b) Accounting convention

The financial statements are prepared under the historical cost convention.

(c) Foreign Currencies

The financial statements are expressed in Pounds Sterling (£).

Transactions during the year denominated in foreign currencies have been translated at the rate of exchange ruling at the date of the transaction. Monetary assets and monetary liabilities dominated in foreign currencies are translated to Pounds Sterling (£) at the rate of exchange ruling at the balance sheet date. The resulting profits or losses are dealt with in the profit and loss account.

2. Result for the year

The auditor's remuneration is borne by Irish Cement Limited. The directors received no remuneration in respect of their office as directors of the company.

3. Employees

The company had no employees in 2016 or in the prior year.

4. Taxation

The company had no taxable profit or loss during 2016 or the prior year.

5. Debtors (amounts falling due within one year)

	31st Dec 2016	31st Dec 2015
	£	£
Amounts owed by group undertaking	<u>11,658</u>	<u>11,658</u>

Amounts owed by group undertaking are unsecured, interest free and receivable on demand.

6. Share Capital

	31st Dec 2016	31st Dec 2015
	£	£
Ordinary shares of £1 each (2013: £1 each)		
Authorised, allotted, called up and fully paid: 100 shares	<u>100</u>	<u>100</u>

CAM ENTERPRISES LIMITED
NOTES ON THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016

7. Profit and Loss Account	31st Dec 2016	31st Dec 2015
	£	£
Balance at beginning and end of the year	<u>11,558</u>	<u>11,558</u>

8. Reconciliation of Movement in Shareholders' Funds	31st Dec 2016	31st Dec 2015
	£	£
Balance at beginning and end of the year	<u>11,658</u>	<u>11,658</u>

9. Parent Undertakings, Controlling Parties, Related Party Transactions and Cash Flow Statement.

The Company's immediate parent undertaking and controlling party is CRH UK Ltd., a limited company incorporated in the United Kingdom. The Company's ultimate parent undertaking and controlling party is CRH plc, a public limited company incorporated in the Republic of Ireland.

The Parent undertaking of the smallest and largest group of undertakings for which consolidated group financial statements are prepared, and of which the Company is a member, is CRH plc, a public limited Company incorporated in the Republic of Ireland.

The Company has taken advantage of the exemption granted in Section 33 of FRS 102, "Related Party Disclosures," from disclosing intra-group transactions as it is a wholly-owned subsidiary of CRH plc, a public limited Company incorporated in the Republic of Ireland. A Cash Flow Statement has not been prepared for the Company for the year ended 31st December 2016 since the Company's ultimate holding Company is CRH plc for whom a consolidated Cash Flow Statement has been prepared within which the Company's results are included. Copies of the consolidated group financial statements of CRH plc may be obtained from The Secretary, CRH plc, 42 Fitzwilliam Square, Dublin 2.