

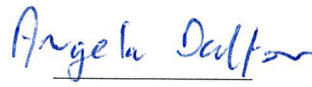
Overall Certification to Companies Registration Office

To Whom it May Concern,

This is to certify that the attached accounts and reports in total are the true copy of accounts and reports as laid before the shareholders at the AGM.



Gerry Dalton
Secretary



Angela Dalton
Director

Date :

Registration number 387763

G.D. Heat & Plumbing Limited

Abridged accounts

for the year ended 31 July 2025

G.D. Heat & Plumbing Limited

Directors and other information

Directors	Gerry Dalton Angela Dalton
Secretary	Gerry Dalton
Company number	387763
Registered office	Station Road Straffan Co. Kildare
Business address	Station Road Straffan Co. Kildare
Bankers	Allied Irish Bank Main Street Maynooth Co. Kildare
Solicitors	Sean Grennan & Company 14 North Main Street Naas Co. Kildare

G.D. Heat & Plumbing Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the 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 Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period 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 confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In relation to the financial statements as set out on pages 5 to 8 :

- 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 prepared on the going concern basis on the grounds that the company will continue in business.

G.D. Heat & Plumbing Limited

- 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 July 2025.

On behalf of the board


Gerry Dalton
Director

Angela Dalton
Director


Date:

G.D. Heat & Plumbing Limited

Notes to the abridged financial statements for the year ended 31 July 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 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. Tangible fixed assets and depreciation

Depreciation

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

Motor vehicles - 20% straight Line

1.5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

2. Directors and their interests

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

	Ordinary shares		Preference shares	
	31/07/25	01/08/24	31/07/25	01/08/24
Gerry Dalton	50	50	-	-
Angela Dalton	50	50	-	-

G.D. Heat & Plumbing Limited

**Notes to the abridged financial statements
for the year ended 31 July 2025**

..... continued

3. Transactions with directors

During the year, rent was paid by the company to the directors, for the amount of €-, for the provision of storage unit used for plumbing materials.

4. Fixed assets	Tangible fixed assets
	€
Cost	
At 1 August 2024	124,030
At 31 July 2025	<u>124,030</u>
Depreciation	
At 1 August 2024	114,117
Charge for year	2,662
At 31 July 2025	<u>116,779</u>
Net book values	
At 31 July 2025	<u>7,251</u>
At 31 July 2024	<u>9,913</u>

5. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Trade creditors	3,605	14,266
Other creditors	4,316	8,633
Accruals and deferred income	-	2,550
<i>Taxation creditors</i>		
PAYE/PRSI	-	4,576
	<u>7,921</u>	<u>30,025</u>

G.D. Heat & Plumbing Limited

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

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4		7,251		9,913
Current assets					
Debtors		29,872		66,191	
Cash at bank and in hand		9,365		26,543	
		<u>39,237</u>		<u>92,734</u>	
Creditors: amounts falling due within one year	5	<u>(7,921)</u>		<u>(30,025)</u>	
Net current assets			<u>31,316</u>		<u>62,709</u>
Total assets less current liabilities			38,567		72,622
Net assets			<u>38,567</u>		<u>72,622</u>
Capital and reserves					
Called up share capital	6		100		100
Profit and loss account			38,467		72,522
Equity shareholders' funds			<u>38,567</u>		<u>72,622</u>

The shareholders of the company have not server a notice on the company under section 334 (1) in accordance with section 334(2) of the Companies Act 2014.

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 the Companies Acts 2014 relating to Financial Statements so far as they are applicable to the company.

The company has relied on the specified exemption contained in section 352; We have done so , on the ground 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.

These accounts have been prepared in accordance with section 156(1) of the Companies Act 1963 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies.

On behalf of the board

Gerry Dalton
Director

Angela Dalton
Director

The notes on pages 6 to 8 form an integral part of these financial statements.

G.D. Heat & Plumbing Limited

**Notes to the abridged financial statements
for the year ended 31 July 2025**

..... continued

6. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

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 and signed on its behalf by

Gerry Dalton
Director



Angela Dalton
Director

