

**Registration number 744591**

**Linnane Plumbing Services Limited**

**Abridged accounts**

**for the period ended 31 December 2025**

# **Linnane Plumbing Services Limited**

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## **Linnane Plumbing Services Limited**

### **Directors and other information**

<b>Directors</b>	Kieran Linnane
<b>Secretary</b>	Deirdre Linnane
<b>Company number</b>	744591
<b>Registered office</b>	Lahardan, Crusheen, Co. Clare
<b>Accountants</b>	Halpin & Associates, Certified Public Accountants, Lahinch Road, Ennis, Co. Clare.

**Linnane Plumbing Services Limited**

**Directors' report  
for the period ended 31 December 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

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

<b>Directors</b>	<b>Ordinary shares</b>	
	<b>31/12/25</b>	<b>31/12/24</b>
Kieran Linnane	50	50
Deirde Linnane	50	50

The directors during the financial year were Kieran & Deirde Linnane  
Kieran & Deirde Linnane retire from the board by rotation in accordance with the Constitution and, being eligible, offer themselves for re-election.

## **Linnane Plumbing Services Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under company law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. 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
  
- 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.
- 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 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 and 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 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.
  
- The directors confirm that they have made available to Halpin & Associates, , all the company's accounting records and provided all the information necessary for all 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 December 2025.

### **On behalf of the board**

**Kieran Linnane**

**Deirdre Linnane**

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**Director**

**Director**

**Date : 26 February 2026**

**Date : 26 February 2026**

**Linnane Plumbing Services Limited**

**Abridged balance sheet  
as at 31st December**

		2025		2024	
	Notes	€	€	€	€
Tangible assets	3		46,031		21,277
<b>Current assets</b>					
Stocks & WIP		15,000		20,000	
Debtors		11,981		9,521	
Cash at bank and in hand		62,284		28,724	
		89,265		58,245	
<b>Creditors: amounts falling due within one year</b>	4	(65,458)		(47,949)	
<b>Net current assets</b>			23,807		10,296
<b>Net assets</b>			69,838		31,573
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			69,738		31,473
<b>Shareholders' funds</b>			69,838		31,573

We, as Directors, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 or 359 is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to

(i) 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

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014

**On behalf of the board**

**Kieran Linnane**

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**Director**

**Date : 26 February 2026**

**Deirdre Linnane**

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**Director**

**Date : 26 February 2026**

## **Linnane Plumbing Services Limited**

### **Notes to the abridged financial statements for the period ended 31 December 2025**

#### **1. Accounting policies**

The significant accounting policies adopted by the Company are as follows:

##### **1.1. Basis of Preparation**

The Statutory financial statements have been prepared under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

##### **1.2. Tangible fixed assets and depreciation**

###### **Tangible Fixed Assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

###### **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:

Equipment - 12.5% Straight Line

At each reporting date, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset. If the recoverable amount of an asset is less than the carrying amount the asset is reduced to its referable amount.

The recoverable amount of an asset (or cash generating unit) is the higher of its fair value less costs to sell and its value in use. Fair value less costs to sell is the amount obtainable for the sale of an asset in arm's length transaction between knowledgeable, willing parties, less costs of disposal. Value in use is the present value of future pre-tax and interest cash flows obtainable as a result of the continued use of the asset.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised carrying amount and does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

##### **1.3. Stock**

Stock is valued at the lower of cost and net realisable value.

**Linnane Plumbing Services Limited**

**Notes to the abridged financial statements  
for the period ended 31 December 2025**

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**1.4. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

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.

**1.5. Revenue Recognition**

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably,

<b>1.6. Directors' emoluments</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other emoluments	32,263	23,634
Pension contributions	12,400	800
	44,663	24,434

**2. Tax on profit on ordinary activities**

<b>Analysis of charge in period</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Current tax</b>		
Corporation tax	5,466	4,496
	5,466	4,496

**Factors affecting tax charge for period**

The tax assessed for the period is higher than the standard rate of corporation tax in Ireland (12.5 %).

	<b>2025</b>	<b>2024</b>
	€	€
	43,731	35,969
	43,731	35,969
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (31 December 2024 : 12.5%)	5,466	4,496

**Linnane Plumbing Services Limited**

**Notes to the abridged financial statements  
for the period ended 31 December 2025**

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		<b>Tangible fixed assets</b>	
<b>3. Fixed assets</b>		<b>€</b>	
	<b>Cost</b>		
	At 1 January 2025	24,317	
	Additions	31,050	
	At 31 December 2025	55,367	
	<b>Depreciation</b>		
	At 1 January 2025	3,040	
	Charge for year	6,296	
	At 31 December 2025	9,336	
	<b>Net book value</b>		
	At 31 December 2025	46,031	
	At 31 December 2024	21,277	
<b>4. Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
	Net obligations under finance leases and hire purchase contracts	15,617	-
	Trade creditors	16,412	29,552
	Corporation tax	5,466	4,496
	Taxation Liabilities	1,415	353
	Directors' accounts	13,548	13,548
	Accruals and deferred income	13,000	-
		65,458	47,949
<b>5. Share capital</b>		<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
	<b>Authorised equity</b>		
	1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<b>Allotted, called up and fully paid equity</b>		
	100 Ordinary shares of €1 each	100	100

**Linnane Plumbing Services Limited**

**Notes to the abridged financial statements  
for the period ended 31 December 2025**

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**6. Approval of financial statements**

The financial statements were approved by the Board on 26 February 2026 and signed on its behalf by

**Kieran Linnane**  
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**Director**

**Deirde Linnane**  
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**Secretary**