

Easton Air Conditioning Services Limited
Registered Number 545848

Reports and Unaudited Financial Statements
Year Ended 31 October 2025

Contents

Directors and other information	1
Statement of Directors' responsibilities	2
Declaration of unaudited financial statements	3
Balance Sheet as at 31/10/25 (abridged)	4-5-6
Notes forming part of the financial statements	7-8

Easton Air Conditioning Services Limited
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Directors' and Other Information

Directors	Andrew Boland Arlene Boland
Secretary	Arlene Boland
Registered Office	33 Leinster Wood South Carton Demesne Maynooth Co Kildare W23T2F1
Company registered number	545848
Bankers	AIB Leixlip Co Kildare
Solicitors	Hegartys Market House Dublin Road Maynooth Co Kildare

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Year Ended 31 October 2025

Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the Financial Statement in accordance with Irish law and regulations.

Irish company law requires the directors to prepare a Financial Statement for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with FRS105, giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under company law, the directors must not approve 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 the 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 the 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 transaction 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 and enable the financial statements to be audited. 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.

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Year Ended 31 October 2025

Directors' declaration on unaudited financial statements In relation to the financial statements as set out on pages [1] to [8]:

(a) 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.

(b) 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 ending [31st October 2025].

On behalf of the board



Andrew Boland
Director



Arlene Boland
Director

Date: 28/12/2025

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Balance Sheet as at Year Ended 31 October 2025 (abridged)

	Notes	Current Year 2025	Previous Year 2024
		€	€
Fixed assets			
• Intangible assets		0	0
• Tangible assets		140516	160340
• Financial assets		0	0
Current assets			
• Stocks		0	0
• Debtors		138284	100296
• Investments		0	0
• Cash at bank and in hand		235461	303271
• Prepayments		0	4288
Creditors:			
• Amounts falling due within one year		121816	126205
• Long term liability		42140	46024
• Directors Loan to company			
Net current assets (liabilities)		514261	568195
Total assets less liabilities		350305	395966
Provisions for liabilities		0	0

Capital and reserves

• Called up share capital	2	2
• Share premium account	0	0
• Revaluation reserve	0	0
• Other reserves	0	0
• Profit and loss account	435978	474540
TOTAL Equity	435978	474540

We, as directors of Easton Air Conditioning Services Ltd state that - 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 abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

As directors of Easton Air Conditioning Services Ltd we 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 the conditions specified in s.358 are satisfied; (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2); (d) 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company. *(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a small company); 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 s.353 Companies Act 2014.

On behalf of the board

Signature:



Name : ANDREW BOLAND

Director

Date: 28/12/2025

Signature:



Name: ARLENE BOLAND

Director

Date : 28/12/2025

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Notes to the Abridged Accounts

For the period ended 31st October 2025

1) Accounting policies

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

1.1. Basis of preparation

The full Financial Statements, from which the abridged accounts have been extracted, have been prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council

1.2. Cash Flow statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS1: Cash Flow Statements, it has not prepared a cash flow statement.

1.3. Income and Expenditure

Income and Expenses are included in the Financial Statements as they become receivable of due.

1.4 Taxation.

Current taxation represents the amount expected to be paid or recovered in respect of taxable profit for the year and is calculated using the taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

2) Income

All income derives from activities in the Republic of Ireland.

3) Staff numbers and costs

The company has 5 employees during the year (including directors); Directors remuneration has been received that is detailed in point 5.

4) Taxation

The Company is liable for taxation

5)Directors Remuneration

Directors received remuneration to the value of €151345

6) Share Capital

	2025
Authorised	€
100 ordinary shares at €1 each	100
Allotted, called up and partly paid	
2 shares at €1 each	2

7) Ultimate parent undertaking

The company considers the directors and shareholders Andrew Boland and Arlene Boland to be its ultimate controlling party.

The financial statements were approved by the Directors on 28 December 2025 and authorised for issue on the same date. They were signed by:



Andrew Boland
Director
Date : 28/12/2025



Arlene Boland
Director
Date: 28/12/2025