

CRO Number 20626

C & D Shoes Limited
Abridged unaudited financial statements
Year ended 30th June 2025

C & D Shoes Limited

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C & D Shoes Limited

Directors and other information

Directors: Isaac Jackman
Grainne Jackman

Secretary: Isaac Jackman

Bankers: Bank of Ireland
Camden St,
Dublin 2

Registered office: 41 Charlemont St
Dublin 2

Company registered number: 20626

**C & D SHOES LTD
DIRECTORS' REPORT
FOR THE YEAR ENDED 30TH JUNE 2025**

The directors present their report and financial statements for the year ended 30th June 2025

Principal activities and review of the business

The company's principal activity is the repair of shoes.

Results and dividends

The results for the year are set out on page 6. The directors do not recommend a dividend.

Post balance sheet events

No matters or circumstances have arisen since the end of the financial period which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in financial years subsequent to the financial period ended 30th June 2025.

Directors

The following directors have held office since 1 July 2024

Isaac Jackman

Grainne Jackman

Directors' and secretary and their interests

The directors' and secretary's beneficial interests in the shares of the company were as stated below:

	Ordinary Shares of €1 each	
	30th June 2024	1 July 2025
Isaac Jackman	2499	2499
Grainne Jackman	1	1

Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Section 281 to Section 285, Companies Act 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account are maintained at 41 Charlemont Street, Dublin 2. In the employment of accounting personnel, the directors will consider whether such personnel:

- are suitably qualified,
- have the knowledge and experience needed to understand the business and how its particular circumstances impact the books of account,
- and are able, without undue difficulty to ascertain at all times the financial position and results of the company.

By order of the board

ISAAC JACKMAN
Director

Date signed: 11th March 2026

C & D SHOES LTD
DIRECTORS' RESPONSIBILITIES STATEMENT AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

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 these 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 that disclose with reasonable accuracy at any time the financial position of the company and 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 Acts 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 6 to 7:

- 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 the accountants all the company's accounting records and provided all the information 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 transactions of the company for the year ended 30TH June 2025.

By order of the board

ISAAC JACKMAN
Director

Date signed: 11th March 2026

C & D Shoes Limited

Unaudited Balance Sheet as at 30th June 2025

	Notes	2025 €	2024 €
Fixed Assets		<u>575,432</u>	<u>580,469</u>
Current Assets			
• Cash at bank and in hand		83,433	70,120
• Other		0	0
Stocks		<u>12,000</u>	<u>12,000</u>
		<u>95,433</u>	<u>82,120</u>
Creditors: amounts falling due within one year		<u>(40,236)</u>	<u>(42,266)</u>
Net current assets		<u>55,108</u>	<u>39,855</u>
Total assets less current liabilities		630,540	578,058
Long Term Liabilities		<u>(153,872)</u>	<u>(166,066)</u>
Total Net Assets		<u>476,667</u>	<u>454,247</u>
Capital and reserves			
• Called up share capital	5	3,174	3,174
• Profit and loss account		<u>473,493</u>	<u>451,073</u>
Shareholders' funds		<u>476,667</u>	<u>454,247</u>

As Directors of **C & D Shoes Limited**, 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 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, and

(d) The directors acknowledge the obligations of the company, under the Companies Act 2014, 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 s.352 Companies Act 2014; 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:

Isaac Jackman
Director

Grainne Jackman
Director

Date: 11th March, 2026

C & D Shoes Limited
STATEMENT OF CHANGES IN EQUITY
as at 30th June 2025

	Share capital	Retained earnings	Total
	€	€	€
At 30th June 2024	3,174	451,073	454,247
Profit for the financial year	-	22,420	46,935
At 30th June 2025	3174	473,493	476,667

C&D Shoes Limited
Notes to unaudited abridged accounts
Year ended 30th June 2025

Notes to the abridged unaudited financial statements
Year ended 30th June 2025

1. Accounting Policies

1.1 Accounting convention

the financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2 Turnover

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

1.3 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. Turnover

The total turnover of the company has been derived from its principal activity of Shoe repairs wholly undertaken in Ireland.

3. Covid 19

No Further grants for EWSS and Rates were received in year ended 30th June 2025.

4. Directors' emoluments

there were 6 employees during the year including directors.

	2025 €	2024 €
Remuneration and other benefits	<u>102,845</u>	<u>99,000</u>

5. Tax on profit on ordinary activities

Analysis of charge in period	2025 €	2024 €
Corporation Tax	<u>4,719</u>	<u>4,593</u>

6. Share capital

	2025 €	2024 €
Authorised 10,000 Ordinary shares of €1.27 each	<u>12,697</u>	<u>12,697</u>
Allotted, called up and fully paid 2 Ordinary shares of €1 each	<u>3,174</u>	<u>3,174</u>