

C and L Heating and Plumbing Services Limited

CRO No. 442556

ABRIDGED FINANCIAL STATEMENTS

YEAR ENDED

30TH JUNE 2025

C and L Heating and Plumbing Services Limited

ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2025
(ANNEXED TO THE 2026 ANNUAL RETURN)

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C and L Heating and Plumbing Services Limited

Directors & Other Information

DIRECTORS

Peter Cunningham
Danny Lynch

SECRETARY

Danny Lynch

REGISTERED OFFICE

Beneden
Lissycasey
Co. Clare

BANKERS

AIB Bank
Ennis
Co. Clare

Report of the Directors - Continued

STATEMENT OF DIRECTORS RESPONSIBILITIES

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 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 are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 2014.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 10:

(a) The directors approve these financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.

(b) The directors confirm that they have made available all the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.

(c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions for the company for the year ending 30th June 2025.

DIRECTORS

Peter Cunningham

Date: 19/12/2025

Danny Lynch

Date: 19/12/2025

C and L Heating and Plumbing Services Limited

Balance Sheet as at 30th June

		2025	2024
	Notes	€	€
Fixed Assets	(6)	219,332	45,868
Current Assets			
Bank & Cash	(7)	392,155	428,121
Stocks		20,000	20,000
Trade Debtors & Prepayments	(8)	58,390	38,259
		470,545	486,380
Creditors (Amounts falling due within one year)	(9)	108,287	179,855
Net Current Assets		362,258	306,525
Total Assets Less Current Liabilities		581,589	352,393
Total Net Assets		581,589	352,393
Financed By:			
Called up Share Capital	(10)	2	2
Profit & Loss Reserves		581,587	352,391
		581,589	352,393

We, as directors of C&L Heating & Plumbing Services Limited 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 section 358 are satisfied
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- (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 the 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 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.

On behalf of the board

Peter Cunningham

_____ **Director** **Date:** 19/12/2025

Danny Lynch

_____ **Director** **Date:** 19/12/2025

C and L Heating and Plumbing Services Limited

Accounting Policies

BASIS OF ACCOUNTING

The financial statements, which have been prepared under the historical cost convention, relate solely to the company.

TURNOVER

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

TANGIBLE FIXED ASSETS

Tangible fixed Assets are stated at cost or at valuation, less accumulated depreciation. The charge for depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives.

The rates of depreciation used are as follows:

Plant & Equipment	12.5 % Straight Line
Motor Vehicle	12.5 % Straight Line

STOCKS

Stocks are stated at the lower of cost and net realisable value.

DIVIDENDS

Dividends to the company's members are recognised as a liability of the company when approved by the company's shareholders at the annual general meeting.

C and L Heating and Plumbing Services Limited

Notes on and forming part of the foregoing Financial Statements (continued)

6. Fixed Assets	<u>Buildings & Grounds</u>	<u>Plant & Equipment Tools</u>	<u>Plant & Equipment Trailer</u>	<u>Motor Vehicle</u>	<u>Motor Vehicle</u>	<u>Motor Vehicle</u>	<u>Total</u>
<u>Cost</u>							
As at 1/7/24	-	6,675	2,154	34,590	-	31,016	74,435
Additions during year	162,177	-	-	-	43,932	-	206,108
Disposals during year	-	-	-	-	-	31,016	31,016
As at 30/6/25	<u>162,177</u>	<u>6,675</u>	<u>2,154</u>	<u>34,590</u>	<u>43,932</u>	<u>-</u>	<u>249,527</u>
<u>Accumulated Depreciation</u>							
As at 1/7/24	-	2,257	2,154	8,648	-	15,508	28,567
Charge for the Year/Disposal	6,487	834	-	4,324	5,491	(15,508)	1,629
As at 30/6/25	<u>6,487</u>	<u>3,091</u>	<u>2,154</u>	<u>12,972</u>	<u>5,491</u>	<u>-</u>	<u>30,196</u>
<u>Net Book Value</u>							
As at 1/7/24	-	4,418	-	25,942	-	15,508	45,868
As at 30/6/25	<u>155,689</u>	<u>3,584</u>	<u>-</u>	<u>21,618</u>	<u>38,440</u>	<u>-</u>	<u>219,332</u>
In respect of prior year							
	<u>Plant & Equipment Tools</u>	<u>Plant & Equipment Trailer</u>	<u>Motor Vehicle</u>	<u>Motor Vehicle</u>	<u>Motor Vehicle</u>	<u>Total</u>	
<u>Cost</u>							
As at 1/7/23	10,995	2,154	34,590	30,553	31,016	109,308	
Additions during year	-	-	-	-	-	-	
Disposals during year	4,320	-	-	30,553	-	34,873	
As at 30/6/24	<u>6,675</u>	<u>2,154</u>	<u>34,590</u>	<u>-</u>	<u>31,016</u>	<u>74,435</u>	
<u>Accumulated Depreciation</u>							
As at 1/7/23	1,963	1,885	4,324	19,095	11,631	38,898	
Charge for the Year/Disposal	294	269	4,324	(19,095)	3,877	(10,331)	
As at 30/6/24	<u>2,257</u>	<u>2,154</u>	<u>8,648</u>	<u>-</u>	<u>15,508</u>	<u>28,567</u>	
<u>Net Book Value</u>							
As at 1/7/23	9,032	269	30,266	11,458	19,385	70,410	
As at 30/6/24	<u>4,418</u>	<u>-</u>	<u>25,942</u>	<u>-</u>	<u>15,508</u>	<u>45,868</u>	

C and L Heating and Plumbing Services Limited

Notes on and forming part of the foregoing Financial Statements (continued)

	2025	2024
7. Cash in hand and at Bank		
Current Accounts	392,155	428,121
	<u>392,155</u>	<u>428,121</u>
8. Debtors & Prepayments		
Trade Debtors & Prepayments	58,390	38,259
	<u>58,390</u>	<u>38,259</u>
9. Creditors falling due within one year		
Trade Creditors	67,016	172,241
Hire Purchase Agreement	-	-
Directors Loan	1,048	5,448
Credit Card Account	-	-
Accruals	3,450	3,450
Paye/Prsi Due	10,400	8,314
Vat Due	(6,368)	(18,210)
Corporation Tax Payable	32,742	8,612
RCT Payable	-	-
	<u>108,287</u>	<u>179,855</u>
10. Called Up Share Capital		
Ordinary Shares of €1	€	€
Authorised	1,000,000	1,000,000
Issued & Fully Paid	2	2

11. Directors Interests

The Directors (and Secretary) have the following interests in the share capital of the company as at 30th June

	Ordinary Shares of €1	
	<u>2025</u>	<u>2024</u>
Mr Peter Cunningham	1	1
Mr Danny Lynch	1	1

12. Approval of Financial Statements

The Directors approved the financial statements on 19th December 2025.