

Company registration number: 639877

LDH Mechanical Services Ltd

Unaudited abridged financial statements

for the financial year ended 31st December 2025

LDH Mechanical Services Ltd

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies and then 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 those 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 director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the 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, enable him to ensure that the financial statements comply with the Companies Act 2014. He is 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.

On behalf of the board

Joseph Whelan
Director

Date: 25th March 2026

LDH Mechanical Services Ltd

**Balance sheet
As at 31st December 2025**

	Note	2025 €	€	2024 €	€
Current assets					
Debtors		22,231		22,614	
		<u>22,231</u>		<u>22,614</u>	
Creditors: amounts falling due within one year					
		(744)		(745)	
		<u>21,487</u>		<u>21,869</u>	
Net current assets			21,487		21,869
Total assets less current liabilities			<u>21,487</u>		<u>21,869</u>
Net assets			<u><u>21,487</u></u>		<u><u>21,869</u></u>
Capital and reserves					
Profit and loss account			21,487		21,869
Shareholders funds			<u><u>21,487</u></u>		<u><u>21,869</u></u>

The financial statements have been prepared in accordance with the micro companies regime.

I, as director of LDH Mechanical Services Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- I 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 financial 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.
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on page 4 form part of these abridged financial statements.

LDH Mechanical Services Ltd

**Balance sheet
As at 31st December 2025**

These abridged financial statements were approved by the director of the company on 25th March 2026 and signed by:

**Joseph Whelan
Director**

The notes on page 4 form part of these abridged financial statements.

LDH Mechanical Services Ltd

Notes to the abridged financial statements Financial year ended 31st December 2025

1. General information

LDH Mechanical Services Ltd is a company limited by shares, registered in the Republic of Ireland. The address of its registered office is 76 Corish park, Wexford, Co Wexford, and its company registration number is 639877.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are as follows:

Basis of preparation

The financial statements have been prepared on the historical cost basis and in accordance with the provisions available to Micro-entities under FRS 105 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	21,869	22,252
Loss for the financial year	(382)	(383)
At the end of the financial year	<u>21,487</u>	<u>21,869</u>