



WESTBORO PARTNERS
Business & Financial Advisers

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction

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Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction DIRECTORS AND OTHER INFORMATION

Directors	Anthony Coughlan Marguerite Coughlan
Company Secretary	Anthony Coughlan
Company Number	432159
Registered Office and Business Address	62 Bakers Road Gurrabraher Cork
Accountants	Westboro Partners Chartered Accountants Westboro House Montenotte Cork

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the 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 for the company financial statements and then apply them consistently;
- make judgements 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 directors are 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 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 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 Westboro Partners, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Marguerite Coughlan
Director

27 November 2025

Anthony Coughlan
Director

27 November 2025

**Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of Anthony Coughlan Heating & Plumbing Limited T/A C&S
Construction
for the financial year ended 30 April 2025**

In accordance with the engagement letter dated 27 November 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction. You consider that Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

WESTBORO PARTNERS

Chartered Accountants
Westboro House
Montenotte
Cork

27 November 2025

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>1,785,317</u>	<u>1,795,106</u>
Current Assets			
Stocks	7	740,466	728,849
Debtors	8	337,902	515,226
Cash and cash equivalents		<u>3,328,216</u>	<u>2,319,279</u>
		4,406,584	3,563,354
Creditors: amounts falling due within one year	9	<u>(253,494)</u>	<u>(352,002)</u>
Net Current Assets		<u>4,153,090</u>	<u>3,211,352</u>
Total Assets less Current Liabilities		<u>5,938,407</u>	<u>5,006,458</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>5,938,307</u>	<u>5,006,358</u>
Equity attributable to owners of the company		<u>5,938,407</u>	<u>5,006,458</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction, 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),

(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 financial 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 Companies Act 2014. The 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 27 November 2025 and signed on its behalf by:

Marguerite Coughlan
Director

Anthony Coughlan
Director

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	4,641,343	4,641,443
Profit for the financial year	-	365,015	365,015
At 30 April 2024	100	5,006,358	5,006,458
Profit for the financial year	-	931,949	931,949
At 30 April 2025	100	5,938,307	5,938,407

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 432159. The registered office of the company is 62 Bakers Road, Gurrabraher, Cork which is also the principal place of business of the company. The principal activity of the company is to carry on the business of all commercial and domestic heating and plumbing services and also provide building services to the construction industry. The company is also involved in the provision of rental accommodation. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight Line
Plant and machinery	- 12.5% Straight Line
Motor vehicles	- 12.5% Straight Line.

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Stocks

Stocks are stated at the lower of cost and estimated selling price less cost to complete and sell. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Impairment of Stocks

The company holds stocks amounting to €67,478 (2024: €68,663) at the financial year end date. The directors are of the view that an adequate allowance has been made to reflect the possibility of stocks being sold at less than cost, based on conditions existing at the balance sheet date.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	56,665	49,529
(Profit) on disposal of tangible assets	(1,870)	-
	<u><u> </u></u>	<u><u> </u></u>

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 20, (2024-21).

	2025 Number	2024 Number
Directors	2	2
Employees	18	19
	<u>20</u>	<u>21</u>

6. Tangible assets

	Land and buildings freehold	Investment properties	Plant and machinery	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 May 2024	687,470	973,516	24,500	313,743	1,999,229
Additions	-	-	-	46,876	46,876
Disposals	-	-	-	(9,187)	(9,187)
At 30 April 2025	<u>687,470</u>	<u>973,516</u>	<u>24,500</u>	<u>351,432</u>	<u>2,036,918</u>
Depreciation					
At 1 May 2024	35,739	-	6,189	162,195	204,123
Charge for the financial year	13,750	-	3,063	39,852	56,665
On disposals	-	-	-	(9,187)	(9,187)
At 30 April 2025	<u>49,489</u>	<u>-</u>	<u>9,252</u>	<u>192,860</u>	<u>251,601</u>
Net book value					
At 30 April 2025	<u>637,981</u>	<u>973,516</u>	<u>15,248</u>	<u>158,572</u>	<u>1,785,317</u>
At 30 April 2024	<u>651,731</u>	<u>973,516</u>	<u>18,311</u>	<u>151,548</u>	<u>1,795,106</u>

7. Stocks

	2025 €	2024 €
Raw materials	67,478	68,663
Bloodstock	200,000	190,000
	<u>267,478</u>	<u>258,663</u>
Work in progress	472,988	470,186
	<u>740,466</u>	<u>728,849</u>

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Directors' current accounts (Note 12)	236,794	326,890
Taxation	55,655	141,896
Prepayments	45,453	46,440
	<u>337,902</u>	<u>515,226</u>

All debtors fall due within one year.

Anthony Coughlan Heating & Plumbing Limited T/A C&S Construction NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	189,485	307,620
Taxation	62,981	24,864
Directors' current accounts (Note 12)	71	18,080
Other creditors	957	1,438
	<u>253,494</u>	<u>352,002</u>

10. Profit and loss account

	2025	2024
	€	€
At 1 May 2024	5,006,358	4,641,343
Profit for the financial year	931,949	365,015
	<u>5,938,307</u>	<u>5,006,358</u>
At 30 April 2025	<u>5,938,307</u>	<u>5,006,358</u>

11. Capital commitments

There were no Capital Commitments as at 30th April 2025.

12. Directors' remuneration and transactions

	2025	2024
	€	€
Directors' remuneration		
Remuneration	<u>151,633</u>	<u>151,446</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Anthony Coughlan	<u>71</u>	<u>18,080</u>

At the year end there was a loan balance of €236,794 repayable by the director, on which interest is being charged at a rate of 2%

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 November 2025.