

Company registration number: 768610

Lambert Heating & Plumbing Limited
Unaudited abridged financial statements
for the 17 months ended 31st December 2025

Lambert Heating & Plumbing Limited

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Lambert Heating & Plumbing Limited

Directors and other information

Director	Donnacha Lambert
Secretary	Kathy Lambert
Company number	768610
Registered office	Capoley Lane Portlaoise Co Laois
Business address	Capoley Lane Portlaoise Co. Laois
Accountants	Fingleton Peters & Tyrrell Chartered Accountants & Statutory Audit Firm 4 Kellyville Park Portlaoise Laois
Bankers	AIB Bank Portlaoise Co. Laois

Lambert Heating & Plumbing Limited

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 Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, he 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 (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 those 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.

Lambert Heating & Plumbing Limited

Balance sheet As at 31st December 2025

	31/12/25
	€
Fixed assets	25,269
Current assets	206,277
Creditors: amounts falling due within one year	(118,111)
Net current assets	<u>88,166</u>
Total assets less current liabilities	113,435
Creditors: amounts falling due after more than one year	(5,981)
Accruals and deferred income	(4,000)
Net assets	<u><u>103,454</u></u>
Capital and reserves	<u><u>103,454</u></u>

I, as director of Lambert Heating & Plumbing 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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 financial statements have been prepared in accordance with the micro companies regime.

Lambert Heating & Plumbing Limited

Balance sheet (continued)
As at 31st December 2025

These abridged financial statements were approved by the director of the company on 11th March 2026 and signed by:

Donnacha Lambert
Director

Lambert Heating & Plumbing Limited

Notes to the abridged financial statements 17 Months ended 31st December 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Lambert Heating & Plumbing Limited for the financial year ended 31st December 2025.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 768610). The address of the registered office is Capoley Lane, Portlaoise, Co Laois, which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€).

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. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

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 not recognised.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Lambert Heating & Plumbing Limited

Notes to the abridged financial statements (continued) 17 Months ended 31st December 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5% SL
Fittings fixtures and equipment	- 12.5% SL
Motor vehicles	- 12.5% SL

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are stated at the lower of cost and net realisable value using the first in and first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw materials, direct labour and the attributable proportion of direct production overheads based on normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

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 the supply of services is recognised by reference to the stage of completion of the service at the end of the financial period. 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 period are not recognised as income and are included in creditors.

Hire purchase and finance leases

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Lambert Heating & Plumbing Limited

Notes to the abridged financial statements (continued) 17 Months ended 31st December 2025

Financial Instruments

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

Cash and Cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for services provided to customers on short-term credit, are measured at the transaction price including transaction costs.

Loans and borrowings

All borrowings by the company are recorded at the amount borrowed.

Loans and borrowings are classified as liabilities.

Other financial liabilities

Other financial liabilities, including trade creditors, are measured at transaction price less transaction costs.

4. Appropriations of profit and loss account

	31/12/25
	€
At the start of the financial period	-
Profit for the financial period	103,354
At the end of the financial period	103,354

5. Approval of financial statements

The director approved these abridged financial statements for issue on 11 March 2026.