

ACCESS CHIMNEYS AND STOVES LIMITED
DIRECTOR'S REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

ACCESS CHIMNEYS AND STOVES LIMITED

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ACCESS CHIMNEYS AND STOVES LIMITED

DIRECTORS AND OTHER INFORMATION

Director

Mr John O Hanlon

Company Number

656844

Registered Office and Business Address

18 Harrington Street
South Circular Road
Dublin 8

Accountants

Doyle & Co.
43 Wilson Road
Mount Merrion
Co. Dublin
A94 E2T1
Republic of Ireland

Bankers

Allied Irish Bank

ACCESS CHIMNEYS AND STOVES LIMITED Directors' Report for the period ended 31st August 2025

The directors present their report and the unaudited financial statements for the year ended 31st August 2025

Principal Activity

The principal activity of the company is construction and installation of chimneys and stoves.

Principal Risks and Uncertainties

The company faces strong competition in the market and if the company fails to compete successfully market share may decline.

Results and Dividends

The loss for the period after providing for taxation amounted to €46,285

The director does not recommend payment of a dividend.

Directors

The director who served throughout the period, except as noted, were as follows:

Mr John O Hanlon

The directors' interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held at 31/08/2025
Mr John O Hanlon	Ordinary Shares	100

=====

There were no changes in shareholdings between 31st August 2025 and the date of signing the financial statements.

The directors have indicated their willingness to continue in office. There is no provision for rotation of directors in the Articles of Association. The interests of directors in shares of the company and related companies are disclosed in the notes to the financial statements.

Future Developments

The company plans to continue its present activities and current trading levels.

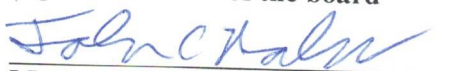
Post Balance Sheet Events

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 18 Harrington Street, South Circular Road, Dublin 8

Signed on behalf of the board



Mr John O Hanlon

Director

Date.....19/09/2025

ACCESS CHIMNEYS AND STOVES LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE PERIOD ENDED 31 AUGUST 2025

The directors are responsible for preparing the Directors' 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.

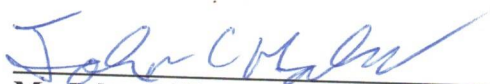
Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies for the company financial statements and then apply them consistently;
- Make judgements and 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.

Signed on behalf of the board


Mr John O Hanlon
Director

Date... 19 / 09 / 2025

ACCESS CHIMNEYS AND STOVES LIMITED

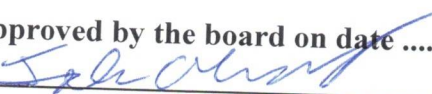
BALANCE SHEET AS AT 31 AUGUST 2025

	Notes	Aug 25 €	Aug 24 €
Fixed Assets	20	<u>12,064</u>	<u>16,084</u>
Current Assets			
Cash and Cash Equivalents	15	17,638	66,275
Debtors		<u>6,689</u>	<u>12,093</u>
		24,327	78,368
Creditors: Amounts falling due within one year	8	<u>(7,115)</u>	<u>(6,104)</u>
Net Current Assets		<u>17,212</u>	<u>72,264</u>
Total Assets less Current Liabilities		29,276	88,348
Loan		<u>-</u>	<u>4,487</u>
		29,276	83,861
		=====	=====
Capital and Reserves			
Called up share capital		100	100
Profit and Loss Account		<u>29,176</u>	<u>75,461</u>
Shareholders' Funds		29,276	75,561
Directors Loans	19	<u>-</u>	<u>8,300</u>
		29,276	83,861
		=====	=====

We, as Directors' of Access Chimneys and Stoves 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 s. 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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.
- (e) The company has relied on the specified exemption contained in s352 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.

Approved by the board on date 19/09/2025 and signed on its behalf
by 

Mr John O Hanlon

Director

ACCESS CHIMNEYS AND STOVES LIMITED

RECONCILIATION OF SHAREHOLDERS' FUNDS AS AT 31 AUGUST 2025

	Share Capital €	Retained earnings €	Total €
Opening Balance	100	75,461	75,561
Loss for the period	-	(46,285)	(46,285)
Net proceeds of equity ordinary share issue	-	-	-
At 31 August 2025	100	29,176	29,276

ACCESS CHIMNEYS AND STOVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025

1. GENERAL INFORMATION

Access Chimneys and Stoves Limited is a company limited by shares incorporated in the Republic of Ireland.

2. ACCOUNTING POLICIES

Statement of compliance

The financial statements prepared by Access Chimneys and Stoves Limited are in accordance with The Financial Reporting standards in the UK and Ireland (FRS 102).

The preparation of financial statements in conformity with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity and areas where assumptions and estimates are significant to the financial statements are disclosed in the notes to the financial statements.

Access Chimneys and Stoves Limited is primarily engaged in the construction and installation of stoves and chimneys. The company is tax resident in Ireland. The principal place of business is 18 Harrington Street, South Circular Road, Dublin 4.

Basis of Preparation

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at re-valued 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 following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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.

Taxation

Taxation on the profit for the year comprises current and deferred tax. Current tax is the expected tax payable for the current year and any known adjustments for prior years. Full provision is made for deferred tax assets and liabilities, calculated at current tax rates, on differences between the recognition of gains and losses in the financial statements and their recognition for taxation purposes.

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 12 month period from 1st September 2024 to 31st August 2025

ACCESS CHIMNEYS AND STOVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST
2025

4. STATEMENT ON PREVIOUS PERIODS

The company presented accounts from 1st September 2023 to 31st August 2024.

5. TURNOVER

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of construction and installation of chimneys and stoves.

6. EMPLOYEES AND REMUNERATION

Number of Employees

The average number of persons employed (including executive directors) during the period was as follows:

	Aug 25
	Number
Director	1
Employees	<u>1</u>
Total	2
The staff costs (inclusive of directors' salaries) comprise:	
	Aug 25
	€
Wages and salaries	<u>143,470</u>

7. TAX ON PROFIT ON ORDINARY ACTIVITIES

Analysis of charge in the period

Current tax:

Corporation tax at 12.50%

	Aug 25
	€
	-

8. CREDITORS

Amounts falling due within one year

Taxation (Note 9)
 Accruals & Creditors

	Aug 25
	€
	3,465
	<u>3,650</u>
	7,105

9. TAXATION

Creditors

VAT
 Corporation tax
 PAYE

	Aug 25
	€
	2,087
	-
	<u>1,378</u>
	<u>3,465</u>

ACCESS CHIMNEYS AND STOVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR PERIOD ENDED 31 AUGUST 2025

10. SHARE CAPITAL

Description	No of Shares	Value of Units	Aug 25 €
Authorised			
Ordinary Shares	100,000	€1 each	100,000
			=====
Allotted, called up and fully paid			
Ordinary Shares	100	€ 1 each	100
			=====

11. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS'S FUNDS

Loss for the period	Aug 25 €
Net proceeds of equity ordinary share issue	(46,285)
Net deficit to shareholders' funds	-
	(46,285)
	=====

12. CAPITAL COMMITMENTS

The company had no material capital commitments at the period-ended 31 August 2025

13. DIRECTORS' REMUNERATION

Remuneration	Aug 25 € 127,870
	=====

14. POST-BALANCE SHEET EVENTS

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

15. CASH AND CASH EQUIVALENTS

Cash and bank balances	Aug 25 € 17,638
	=====

16. CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

The company makes estimates and assumptions concerning the future. The resulting accounting estimates may differ from the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level

ACCESS CHIMNEYS AND STOVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR PERIOD ENDED 31 AUGUST 2025

17. CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS (cont.)

of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

18. KEY MANAGEMENT PERSONNEL

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. The compensation of key management personnel is set out as follows:

	Aug 24
	€
Salaries and other short-term employee benefit	143,470
	=====

19. DIRECTORS LOANS

	Aug 25
	€
Opening Balance	8,300
Advances	<u>8,300</u>
Closing Balance	-
	=====

ACCESS CHIMNEYS AND STOVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR PERIOD ENDED 31 AUGUST 2025

20. FIXED ASSETS

	Aug 25
	Motor Vehicles
	€
Purchases	<u>32,164</u>
Closing Balance	<u>32,164</u>
Aggregate Depreciation	<u>32,164</u>
Opening Balance	16,080
Charge	<u>4,020</u>
Closing Balance	<u>20,100</u>
Net Book Value 31.08.2025	<u>12,064</u>

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on

29/9/2025