

**Registration Number 94505**

**C.W. Insulations Limited**  
**Abridged accounts**  
**for the year ended 31 March 2025**

## C.W. Insulations Limited

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**C.W. Insulations Limited**

**Directors and other information**

Directors	Jason Cashman Julia Cashman
Secretary	Jason Cashman
Company number	94505
Registered office	Unit 15B Knockgriffin Ind Estate Midleton Co Cork
Accountants	David O'Sullivan & Associates Accounting Services Limited Certified Public Accountants Unit 20 Red Abbey Building South Link Ind Est Frankfield Cork
Business address	Unit 15b Knockgriffin Ind Estate Midleton Co Cork
Bankers	A.I.B. Bank Main St Midleton Co Cork

## **C.W. Insulations Limited**

### **Statement of directors responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The directors are responsible for preparing the Annual 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 Accounting Standards Board.

Irish 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 and of the profit or loss 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 books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 3 to 7 :

- 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 David O'Sullivan & Associates Accounting Services Limited , , all the company's accounting records and provided all the information, books or 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 year ended 31st March 2025.

On behalf of the board

**Julia Cashman**  
Director

**Jason Cashman**  
Director

**Date: 17th December 2025**

**C.W. Insulations Limited**

**Abridged balance sheet  
as at 31 March 2025**

	Notes	Year Ended 2025		Year Ended 2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		113,793		131,111
			<u>113,793</u>		<u>131,111</u>
Stocks		98,272		150,734	
Debtors		189,611		188,303	
Cash at bank and in hand		1,584,734		1,439,847	
			<u>1,872,617</u>		<u>1,778,884</u>
<b>Creditors: amounts falling due within one year</b>	4	<u>(255,784)</u>		<u>(281,858)</u>	
<b>Net current assets</b>			<u>1,616,833</u>		<u>1,497,026</u>
<b>Total assets less current liabilities</b>			1,730,626		1,628,137
<b>Net assets</b>			<u>1,730,626</u>		<u>1,628,137</u>
<b>Capital and Reserves</b>					
Called up share capital	5		95		95
Profit & loss account			1,730,531		1,628,042
<b>Equity shareholder's funds</b>			<u>1,730,626</u>		<u>1,628,137</u>

The directors state that the company has relied on the specific exemption contained in Section 352 Companies Act 2014: the company has done so on the grounds that it is entitled to benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

We as directors of C.W. Insulations Limited state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358, is complied with,

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(1) keep adequate accounting records and prepare statutory 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

**The notes on pages 5 to 7 form an integral part of these financial statements.**

**C.W. Insulations Limited**

(1) keep adequate accounting records and prepare statutory 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

(ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

The abridged accounts were approved by the Board on 17 December 2025 and signed on its behalf by

On behalf of the board.

**Julia Cashman**  
**Director**

**Jason Cashman**  
**Director**

## C.W. Insulations Limited

### Notes to the abridged financial statements for the year ended 31 March 2025

#### 1. Company Information

C.W. Insulations Limited is a company limited by shares (Registered Number : 94505) and is incorporated in the Republic of Ireland. The company provides insulation services to both domestic and the commercial sector.

#### 2. Statement of 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.

##### 2.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

##### 2.2. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

##### 2.3. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

##### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	15% Straight Line

##### 2.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

##### 2.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**C.W. Insulations Limited**

**Notes to the abridged financial statements  
for the year ended 31 March 2025**

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**2.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

<b>3. Fixed assets</b>	<b>Tangible fixed assets €</b>
<b>Cost</b>	
At 1 April 2024	408,135
Additions	17,160
At 31 March 2025	<u>425,295</u>
<b>Depreciation</b>	
At 1 April 2024	277,024
Charge for year	34,478
At 31 March 2025	<u>311,502</u>
<b>Net book value</b>	
At 31 March 2025	<u>113,793</u>
At 31 March 2024	<u>131,111</u>

**C.W. Insulations Limited**

**Notes to the abridged financial statements  
for the year ended 31 March 2025**

..... continued

		2025	2024
4. Creditors: amounts falling due within one year		€	€
<i>Loans &amp; other borrowings</i>			
Bank overdraft		4,635	1,448
Net obligations under finance leases and hire purchase contracts		-	698
<i>Other creditors</i>			
Trade creditors		212,877	192,813
Accruals		4,000	4,000
<i>Taxation creditors</i>			
Corporation tax		14,364	55,231
PAYE/PRSI		19,908	22,252
		255,784	281,858

		2025	2024
5. Share capital			
<i>Allotted, called up and fully paid equity</i>			
95 Ordinary Shares of €1 each		95	95
		95	95

6. **Accounting Periods**  
The current accounts are for a full year.

7. **Approval of financial statements**  
The board of directors approved these financial statements for issue on 17 December 2025.