Company Number: 153158

East Coast Plumbing & Heating Limited

Abridged Unaudited Financial Statements

for the financial year ended 28 February 2025

East Coast Plumbing & Heating Limited
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East Coast Plumbing & Heating Limited
STATEMENT OF FINANCIAL POSITION
as at 28 February 2025

	Notes	2025 €	2024 €
Current Assets			
Inventories	6	**235**	211
Receivables	7	**35**	35
Cash at bank and in hand		**14,260**	8,001
		14,530	8,247
Payables: amounts falling due within one year	8	**(87,492)**	(92,943)
Net Current Liabilities		**(72,962)**	(84,696)
Total Assets less Current Liabilities		**(72,962)**	(84,696)
Equity			
Called up share capital presented as equity		**127**	127
Retained earnings	9	**(73,089)**	(84,823)
Shareholders' Deficit		**(72,962)**	(84,696)

We as Directors of East Coast Plumbing & Heating 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 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 micro companies' regime.

Approved by the board on 6 January 2026 and signed on its behalf by:

Mary Breen
Director

Terence Breen Jnr
Director

1. General Information

East Coast Plumbing & Heating Limited is a company limited by shares incorporated in Ireland. Gurteen, Adelaide Road, Dun Laoghaire, Co Dublin, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 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 as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention
The financial statements are prepared under the historical cost convention.

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

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:

Fixtures, fittings and equipment	-	15% 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.

Inventories
Stocks are valued at the lower of cost and net realisable value. 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. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other receivables
Trade and other receivables 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.

Trade and other payables
Trade and other payables 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
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

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

3. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	-	2,572

4. Employees

The average monthly number of employees, including directors, during the financial year was:

	2025 Number	2024 Number
Non salaried directors	2	2

5. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 March 2024	5,102	20,569	25,671
At 28 February 2025	5,102	20,569	25,671
Depreciation			
At 1 March 2024	5,102	20,569	25,671
At 28 February 2025	5,102	20,569	25,671
Net book value			
At 28 February 2025	-	-	-

6. Inventories

	2025	2024
	€	€
Finished goods and goods for resale	235	211

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

7. Receivables

	2025	2024
	€	€
Taxation	35	35

8. Payables
Amounts falling due within one year

	2025	2024
	€	€
Taxation	**3,706**	2,410
Directors' current accounts	**73,478**	80,225
Other creditors	**9,271**	9,271
Accruals	**1,037**	1,037
	87,492	92,943

9. Income Statement

	2025	2024
	€	€
At 1 March 2024	**(84,823)**	(93,188)
Profit for the financial year	**11,734**	8,365
At 28 February 2025	**(73,089)**	(84,823)

10. Controlling interest

Mary Breen as sole shareholder is considered the ultimate controlling party of the company.

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 January 2026.