

Company Number: 447326

Crystal Cleaning and Maintenance Services Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

Crystal Cleaning and Maintenance Services Limited
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Crystal Cleaning and Maintenance Services Limited

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.

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 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.

The directors confirm that they have made available to Azets Ireland Limited, 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

James Lovett
Director

9 January 2026

Janette Lovett
Director

9 January 2026

Crystal Cleaning and Maintenance Services Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	1,691	8,150
Current Assets			
Stocks	9	500	500
Debtors	10	178,492	196,209
Cash and cash equivalents		26,571	41,054
		<u>205,563</u>	<u>237,763</u>
Creditors: amounts falling due within one year	11	<u>(122,465)</u>	<u>(159,805)</u>
Net Current Assets		<u>83,098</u>	<u>77,958</u>
Total Assets less Current Liabilities		<u>84,789</u>	<u>86,108</u>
Creditors: amounts falling due after more than one year	12	-	(1,329)
Net Assets		<u>84,789</u>	<u>84,779</u>
Equity			
Called up share capital presented as equity		2	2
Retained earnings		84,787	84,777
Equity attributable to owners of the company		<u>84,789</u>	<u>84,779</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 Crystal Cleaning and Maintenance Services 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 small companies' regime.

Approved by the board on 9 January 2026 and signed on its behalf by:

James Lovett
Director

Janette Lovett
Director

Crystal Cleaning and Maintenance Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Crystal Cleaning and Maintenance Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 447326. The registered office of the company is Boreen Glass, Knocknalyre, Waterloo, Blarney, Cork which is also the principal place of business of the company. The principal activity of the company is cleaning and maintenance services. 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 financial 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 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 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	- 25% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Crystal Cleaning and Maintenance Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The Directors consider the accounting estimates and assumptions below to be its critical accounting estimates and Judgements:

Useful Lives of Tangible and Intangible Fixed Assets

Long-lived assets comprising primarily of fixtures, fittings and equipment and motor vehicles represent a significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Directors regularly review these useful lives management consider technological change, patterns of assumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year.

4. Going concern

The financial statements have been prepared on a going concern basis.

5. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	6,494	11,925
(Profit)/loss on disposal of tangible assets	-	42
	<u> </u>	<u> </u>

Crystal Cleaning and Maintenance Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Employees

The average monthly number of employees, including directors, during the financial year was 59, (2024 - 59).

	2025 Number	2024 Number
Cleaning & Maintenance	57	57
Directors	2	2
	<u>59</u>	<u>59</u>

7. Reclassification

Certain comparative figures have been reclassified to keep in line with current year disclosures.

8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 May 2024	27,341	67,300	94,641
Additions	35	-	35
At 30 April 2025	<u>27,376</u>	<u>67,300</u>	<u>94,676</u>
Depreciation			
At 1 May 2024	24,947	61,544	86,491
Charge for the financial year	738	5,756	6,494
At 30 April 2025	<u>25,685</u>	<u>67,300</u>	<u>92,985</u>
Net book value			
At 30 April 2025	<u>1,691</u>	<u>-</u>	<u>1,691</u>
At 30 April 2024	<u>2,394</u>	<u>5,756</u>	<u>8,150</u>

9. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>500</u>	<u>500</u>

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

10. Debtors

	2025 €	2024 €
Trade debtors	167,584	190,758
Prepayments	10,908	5,451
	<u>178,492</u>	<u>196,209</u>

All debtors are due within one year. All trade debtors are due within the company's normal terms. Trade debtors are shown net of impairment in respect of doubtful debts.

Crystal Cleaning and Maintenance Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

11. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	3,820	6,535
Net obligations under finance leases and hire purchase contracts	1,329	5,311
Trade creditors	19,238	31,595
Taxation	51,879	61,460
Directors' current accounts (Note 16)	38,599	42,355
Accruals	7,600	12,549
	<u>122,465</u>	<u>159,805</u>
All creditors are due within one year. The repayment terms of trade creditors vary between the company's normal terms and on demand. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.		
12. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	-	1,329
	<u>-</u>	<u>1,329</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	1,329	5,311
Repayable after five years	-	1,329
	<u>1,329</u>	<u>6,640</u>
13. Share capital		
Authorised, allotted, called up and fully paid:		
	2025	2024
	€	€
2 Ordinary shares of €1.00 each	2	2
	<u>2</u>	<u>2</u>
14. Income Statement		
	2025	2024
	€	€
At 1 May 2024	84,777	119,098
Profit/(loss) for the financial year	10	(34,321)
	<u>84,787</u>	<u>84,777</u>
At 30 April 2025	84,787	84,777
	<u>84,787</u>	<u>84,777</u>
15. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
16. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	81,183	79,929
	<u>81,183</u>	<u>79,929</u>

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for the financial year ended 30 April 2025

Other than as shown above, any further required disclosures in sections 305 and 306 of the Companies Act: 2014 are nil for both years.

The following amounts are repayable to the directors:

	2025	2024
	€	€
James Lovett	<u>38,599</u>	<u>42,355</u>

17. Controlling interest

The Company recognises James and Janette Lovett as the ultimate controlling parties.

18. Post-Balance Sheet Events

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 January 2026.