

**Declan O'Donovan Plumbing & Heating Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial period from 16 August 2024 (date of incorporation) to 31 July**  
**2025**

**Company Number: 769876**

**Declan O'Donovan Plumbing & Heating Limited**  
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# Declan O'Donovan Plumbing & Heating Limited

## BALANCE SHEET

as at 31 July 2025

	2025
	€
Current assets	37,240
Creditors: amounts falling due within one year	(4,655)
<b>Net Current Assets</b>	<b>32,585</b>
<b>Total Assets less Current Liabilities</b>	<b>32,585</b>
<b>Net Assets</b>	<b>32,585</b>
<b>Capital and Reserves</b>	<b>32,585</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Declan O'Donovan 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) 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 year and of its profit or loss for such a financial period 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 (as a micro company). 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.

**Approved by the Director and authorised for issue on 31 January 2026 :**

**Mr Declan O'Donovan**  
**Director**

# Declan O'Donovan Plumbing & Heating Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 16 August 2024 (date of incorporation) to 31 July 2025

### 1. General Information

Declan O'Donovan Plumbing & Heating Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769876. The registered office of the company is Lissanaroe, Skibbereen, Co. Cork, Ireland which is also the principal place of business of the company. 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 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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

#### Turnover

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

#### 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.

#### 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

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

<b>3. Appropriation of Profit and Loss Account</b>	<b>2025</b>
	<b>€</b>
Profit brought forward	-
Profit for the financial period	<b>32,585</b>
<b>Retained profit carried forward</b>	<b>32,585</b>

### 4. Going concern

The financial statements are prepared on the basis that the company is trading on a going concern basis.

**Declan O'Donovan Plumbing & Heating Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period from 16 August 2024 (date of incorporation) to 31 July 2025

**5. Post-Balance Sheet Events**

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

**6. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 31 January 2026.

**Declan O'Donovan Plumbing & Heating Limited**  
**EXTRACT FROM DIRECTOR'S REPORT**

for the financial period from 16 August 2024 (date of incorporation) to 31 July 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director and company secretary had no direct beneficial interest in the shares of the company at the beginning or end of the financial period.

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