

Company Number 358882

Bernard Donovan Heating & Plumbing Limited

Abridged Financial Statements

Year Ended 30th June 2025

**NOD Accounting
Services Limited
Barrack Bridge,
Old Yellow Walls Road,
Malahide, Co. Dublin.**

Bernard Donovan Heating & Plumbing Limited

YEAR ENDED 30th JUNE 2025

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Bernard Donovan Heating & Plumbing Limited

YEAR ENDED 30th JUNE 2025

Extract From The Directors Report

Directors

In accordance with section 329 of the Companies Act 2014, the directors shareholdings and the movements therein during the year ended 30th June 2025 were as follows:

| | Ordinary Shares | |
|--------------------|-----------------|------------|
| | 30/06/2025 | 30/06/2024 |
| Bernard Donovan | 100 | 100 |
| Bernadette Donovan | 100 | 100 |
| | <hr/> | <hr/> |
| | 200 | 200 |
| | <hr/> | <hr/> |

Original Directors Report signed by Bernard Donovan and Bernadette Donovan and approved by the board and signed on its behalf on 1st April 2026

Bernard Donovan (Director)

Bernadette Donovan (Director)

Date 01/04/2026

Bernard Donovan Heating & Plumbing Limited

YEAR ENDED 30th JUNE 2025

Directors Responsibilities Statement

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year. As per Section 289 of the Companies act 2014 the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. In preparing those financial statements, the directors are required to:

- : Select suitable accounting policies and apply them consistently.
- : Make judgments and estimates that are reasonable and prudent.
- : State whether the statutory 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.
- : Prepare the statutory 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 and enable them to ensure that the statutory 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 Statement

In relation to the financial statements

- : 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 NOD Accounting Services Limited, the Company's accounting records and provided all the information 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 30th June 2025.

Bernard Donovan Heating & Plumbing Limited
YEAR ENDED 30th JUNE 2025

Balance Sheet

| | Note | 2025 € | 2024 € |
|---------------------------------------|------|---------------|--------------|
| <u>Fixed Assets</u> | | | |
| Tangible Assets | | <u>0</u> | <u>0</u> |
| <u>Current Assets</u> | | | |
| Debtors And Prepayments | 4 | 826 | 177 |
| Stock Materials | | 150 | 180 |
| Cash at Bank | | <u>19,001</u> | <u>3,614</u> |
| | | <u>19,977</u> | <u>3,971</u> |
| Creditors: Amounts Falling Due | | | |
| Within One Year | 5 | <u>3,355</u> | <u>3,531</u> |
| Net Current Assets | | <u>3,355</u> | <u>3,531</u> |
| Total Assets Less Current Liabilities | | <u>16,622</u> | <u>440</u> |
| Creditors: Amount Falling Due | | | |
| After More Than One Year | | <u>0</u> | <u>0</u> |
| Net Assets | | <u>16,622</u> | <u>440</u> |
| <u>Capital and Reserves</u> | | | |
| Called Up Share Capital | 6 | 200 | 200 |
| Profit and Loss Account | | <u>16,422</u> | <u>240</u> |
| Total Shareholders Funds - all equity | | <u>16,622</u> | <u>440</u> |

We as directors of Bernard Donovan Heating & Plumbing Limited, state that:

(a) the company is availing itself of the audit 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 members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

(d) the directors acknowledge the obligations of the company, under this act, to 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 otherwise comply with the provisions of this act relating to statutory financial statements so far as they are applicable to the company.

(e) the company has relied on the specific exemptions contained in section 352 Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

Signed on behalf of the board

Bernard Donovan (Director)

Date **01/04/2026**

Bernadette Donovan (Director)

Bernard Donovan Heating & Plumbing Limited

YEAR ENDED 30th JUNE 2025

Notes to the financial statements

1) **General Information**

The principal activity of the Company is that of Heating & Plumbing.

2) **Accounting Policies**

2.1) **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Irish statute comprising of the Companies Act 2014.

2.2) **Revenue**

Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, and value added tax.

2.3) **Taxation**

The current income tax charge is calculated on the basis of the tax rates and laws applicable to the Republic of Ireland at the balance sheet date.

2.4) **Turnover**

All turnover arose in the Republic of Ireland.

| | 2025 | 2024 |
|--|---------------|---------------|
| | € | € |
| | <u>25,000</u> | <u>14,843</u> |

2.5) **Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the fixed assets over their estimated useful lives.

3) **Taxation**

Analysis of charge in the year

Current Tax on Income of this period

Corporation Tax

| | 2025 | 2024 |
|--|-------------|-------------|
| | € | € |
| | <u>0</u> | <u>0</u> |

Bernard Donovan Heating & Plumbing Limited

YEAR ENDED 30th JUNE 2025

Notes to the financial statements (continued)

| | | |
|--|-------------|-------------|
| 4) <u>Debtors & prepayments</u> | 2025 | 2024 |
| | € | € |
| VAT Refund | 257 | 91 |
| Insurance Prepaid | 569 | 86 |
| | <u>826</u> | <u>177</u> |

| | | |
|--|--------------|--------------|
| 5) <u>Creditors: amount falling due within one year</u> | 2025 | 2024 |
| | € | € |
| Sundry creditors and accruals | 3,355 | 3,531 |
| | <u>3,355</u> | <u>3,531</u> |

| | | |
|--|-------------|-------------|
| 6) <u>Called up share capital</u> | 2025 | 2024 |
| | € | € |
| Authorised | <u>200</u> | <u>200</u> |
| Allotted, called up and fully paid | | |
| Ordinary shares | <u>200</u> | <u>200</u> |

7) Reserves
Called up share capital - represents the nominal value of shares that have been issued.
Profit and loss account - includes all current and prior period retained profits and losses.

8) Related party transactions
There were no related party transaction during the year.

9) Approval of the financial statements
The directors approved the financial statements on the 1st April 2026.