

**Registration number 768388**

**C & LUM LIMITED**

**Abridged accounts**

**for the year ended 30th June 2025**

# C & LUM LIMITED

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	<b>2</b>
Statement of directors' responsibilities	<b>3</b>
Abridged balance sheet	<b>4 - 5</b>
Notes to the abridged financial statements Including statement of accounting policies	<b>6 - 7</b>

## **C & LUM LIMITED**

### **Directors and other information**

Directors HSHAO CHOOI CHAN

Secretary SHI JIE HEW

Company number 768388

Registered office Unit 9 Tuansgate  
Belgard Sq East  
Tallaght  
Dublin 24

Business address Unit 9 Tuansgate  
Belgard Sq East  
Tallaght  
Dublin 24

Bankers Bank of Ireland  
Walkinstown  
Dublin 12

## C & LUM LIMITED

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

### **Directors' and secretary and their interests in shares of the company**

The directors and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>30/06/25</b>	<b>30/06/24</b>
HSIAO CHOOI CHAN	100	-
<b>Company secretary</b>		
SHI JIE HEW	-	-

The original report was approved by the board on 20 December 2025 and signed on its behalf by HSIAO CHOOI CHAN.

## **C & LUM 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

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 accounting records 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 4 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 , 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 30th June 2025.

On behalf of the board

**HSIAO CHOOI CHAN**  
**Director**

**SHI JIE HEW**  
**Secretary**

**Date: 20th December 2025**

**C & LUM LIMITED**

**Abridged balance sheet  
as at 30 June 2025**

	Notes	2025	
		€	€
<b>Current assets</b>			
Stocks		5,500	
Cash at bank and in hand		730	
		<u>6,230</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(30,383)</u>	
<b>Net current liabilities</b>			<u>(24,153)</u>
<b>Total assets less current liabilities</b>			<u>(24,153)</u>
<b>Deficiency of assets</b>			<u>(24,153)</u>
<b>Capital and reserves</b>			
Called up share capital			100
Profit and loss account			<u>(24,253)</u>
<b>Equity shareholders' funds</b>			<u>(24,153)</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

**C & LUM LIMITED**

The abridged accounts were approved by the Board on 20 December 2025 and signed on its behalf by

.....  
**HSIAO CHOOI CHAN**  
Director

.....  
**SHI JIE HEW**  
Secretary

**C & LUM LIMITED**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

**1. 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.

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and 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 Financial Reporting Council.

**1.2. Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. 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.

**1.4. 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.

**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

**2025**

5

**Employment costs**

**2025**

€

Wages and salaries

29,361

Social insurance costs

1,707

31,068

**C & LUM LIMITED**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

..... continued

**2.1. Directors' remuneration**

	<b>2025</b>
	<b>€</b>
Remuneration and other emoluments	<u>10,176</u>

**3. Share capital**

	<b>2025</b>
	<b>€</b>
<b>Authorised equity</b>	
100 Ordinary shares of €1 each	<u>100</u>
<b>Allotted, called up and fully paid share capital</b>	
100 Ordinary shares of €1 each	<u>100</u>
<b>Allotted and called up share capital</b>	
<b>Amounts presented in equity</b>	
100 Ordinary shares of €1 each	<u>100</u>

**4. Accounting periods**

The current accounts are for a full year.

**5. Approval of financial statements**

The board of directors approved these financial statements for issue on 20 December 2025.