

Company Number: 324713

C.Dunne Mechanical and Electrical Services Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

C.Dunne Mechanical and Electrical Services Limited

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C.Dunne Mechanical and Electrical Services Limited DIRECTORS AND OTHER INFORMATION

Directors	Mr. Ciaran Dunne Mr. Killian Dunne Ms. Sinead Cosgrove
Company Secretary	Ciaran Dunne
Company Number	324713
Registered Office	10 Ryefield Virginia Virginia Co. Cavan IE
Business Address	10 Ryefield Virginia Co. Cavan Co. Cavan
Accountants	Amatino Advisory Services Ltd Chartered Accountants Ireland Aeta Place, Gortnakesh, Cavan Co. Cavan H12K4C8 Ireland
Bankers	Allied Irish Bank 41 Main Street, Cavan, Co. Cavan

C.Dunne Mechanical and Electrical Services Limited

BALANCE SHEET

as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	30,005	35,605
Current assets	214,869	163,947
Prepayments and accrued income	2,849	3,822
Creditors: amounts falling due within one year	(43,312)	(43,227)
Net Current Assets	174,406	124,542
Total Assets less Current Liabilities	204,411	160,147
Accruals and deferred income	(2,620)	(2,620)
Net Assets	201,791	157,527
Capital and Reserves	201,791	157,527

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".

We as Directors of C.Dunne Mechanical and Electrical 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 (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 and the micro companies' regime.

Approved by the Directors and authorised for issue on 9 December 2025 and signed on its behalf by:

Mr. Ciaran Dunne
Director

Mr. Killian Dunne
Director

Ms. Sinead Cosgrove
Director

C.Dunne Mechanical and Electrical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

C.Dunne Mechanical and Electrical Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 324713. The registered office of the company is 10 Ryefield, Virginia, Virginia, Co. Cavan, IE.

Currency

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.

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.

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:

Land and buildings freehold	-	See Below
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% 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.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Buildings are not depreciated as, in the opinion of the directors, they are maintained to a standard whereby their residual value is not materially less than their carrying amount. The directors review this policy annually to ensure it remains appropriate.

Work in progress

Work-in-Progress is valued at costs incurred to date together with a proportion of attributable profit, determined by reference to the stage of completion of the work, less any foreseeable losses. The stage of completion is assessed based on the proportion of actual costs incurred to the estimated total costs of the job.

C.Dunne Mechanical and Electrical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

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

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Profit brought forward	157,427	118,962
Profit for the financial year	44,264	38,465
Profit carried forward	201,691	157,427

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 December 2025.