

**Company registration number: 727634**

**N. Cunningham Mechanical Services Ltd**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 August 2025**

# N. Cunningham Mechanical Services Ltd

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## **N. Cunningham Mechanical Services Ltd**

### **Directors and other information**

<b>Director</b>	Niall Cunningham
<b>Secretary</b>	Patricia Maguire
<b>Company number</b>	727634
<b>Registered office</b>	Cregduff Clonboo Corrandulla Galway
<b>Business address</b>	Cregduff Clonboo Corrandulla Galway
<b>Accountants</b>	Arkins & Company Ltd Unit 15 Galway Technology Park Parkmore Galway
<b>Bankers</b>	Permanent TSB Unit D Galway Shopping Centre Headford Road Galway

**N. Cunningham Mechanical Services Ltd**

**Director's responsibilities statement**

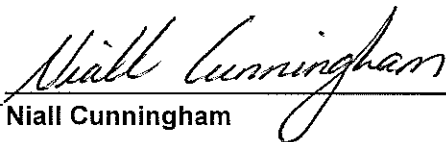
These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board:

  
Niall Cunningham

Date:12 March 2026

**N. Cunningham Mechanical Services Ltd**

**Accountants' Report to the director  
on the Unaudited abridged financial statements of N. Cunningham Mechanical Services Ltd**

In accordance with the engagement letter dated 4 February 2026, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Arkins & Company L.T.O  
**Arkins & Company Ltd**  
**External Reporting Accountants & Tax Consultants**  
**Unit 15**  
**Galway Technology Park**  
**Parkmore**  
**Galway**

12 March 2026

**N. Cunningham Mechanical Services Ltd**

**Balance sheet  
As at 31 August 2025**

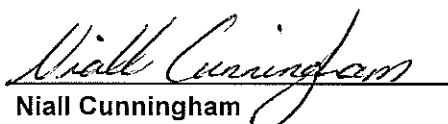
	2025 €	2024 €
Fixed assets	26,890	15,651
Current assets	158,950	127,758
Creditors: amounts falling due within one year	(219,370)	(241,295)
<b>Net current liabilities</b>	<u>(60,420)</u>	<u>(113,537)</u>
<b>Total assets less current liabilities</b>	(33,530)	(97,886)
Accruals and deferred income	(4,250)	(4,500)
<b>Net liabilities</b>	<u>(37,780)</u>	<u>(102,386)</u>
<b>Capital and reserves</b>	<u>(37,780)</u>	<u>(102,386)</u>

I, as director of N. Cunningham Mechanical Services Ltd 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement applicable to the Micro entities Regime.'

These financial statements were approved by the Directors of the company on 12 March 2026 and were authorised for issue on 12 March 2026. They were signed on its behalf by:

  
**Niall Cunningham**  
Director

## **N. Cunningham Mechanical Services Ltd**

### **Notes to the abridged financial statements Financial year ended 31 August 2025**

#### **1. General information**

N. Cunningham Mechanical Services Ltd is primarily engaged in the provision of plumbing, heating and air-conditioning installation to public and private clients. The company is one limited by shares, incorporated in Ireland. The address of the registered office is Cregduff, Clonboo, Corrandulla, Galway. Its company registration number is 727634.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis, under the historical cost convention, and comply with the Financial Reporting Standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro Entities Regime- FRS105' and The Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**N. Cunningham Mechanical Services Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 August 2025**

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

## **N. Cunningham Mechanical Services Ltd**

### **Notes to the abridged financial statements (continued) Financial year ended 31 August 2025**

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### **Trade and Other Debtors**

Trade and Other Debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate with the exception of public benefit concessionary loans. Subsequently they are measured at amortised cost less any provision for impairment.

#### **Cash and Cash Equivalents**

Cash and Cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **Trade and Other Creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payable are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**N. Cunningham Mechanical Services Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 August 2025**

**4. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 10 (2024: 10).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	241,185	343,211
Social insurance costs	19,288	30,802
	<u>260,473</u>	<u>374,013</u>

**5. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	(102,486)	-
Profit/(loss) for the financial year	64,606	(102,486)
<b>At the end of the financial year</b>	<u>(37,880)</u>	<u>(102,486)</u>

**N. Cunningham Mechanical Services Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 August 2025**

**6. Reserves**

	<b>Called Up Share Capital €</b>	<b>Income Statement €</b>	<b>Total €</b>
<b>At 01/09/2023</b>	100	-	100
Issue of Shares			
Surplus/(Deficit) for the period	<u>          </u>	<u>(102,486)</u>	<u>(102,486)</u>
Total comprehensive income for the period		(102,486)	(102,486)
<b>At 31/08/2024 and 01/09/2024</b>	100	(102,486)	(102,386)
Issue of Shares	-		-
Surplus/(Deficit) for the year		64,606	64,606
<b>Total comprehensive income for the year</b>	<u>          </u>	<u>64,606</u>	<u>64,606</u>
<b>At 31/08/2025</b>	<u>100</u>	<u>(37,880)</u>	<u>(37,780)</u>

**7. Events after the end of the reporting period**

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

**8. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 12 March 2026.