

Company Number: 340413

Energy Electrical Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Energy Electrical Limited

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Energy Electrical Limited
DIRECTORS AND OTHER INFORMATION

Directors	Ian Maddison Marie Louise Maddison
Company Secretary	Marie Louise Maddison
Company Number	340413
Registered Office and Business Address	Mountain View Pine Forest Road Glencullen Co Dublin
Accountants	CDDM Accountants Limited T/A Doyle Murtagh & Co Chartered Certified Accountants Suite 104, 4/5 Burton Hall Road Sandyford Dublin 18
Bankers	Bank of Ireland Main Street Dundrum Dublin 14

Energy Electrical Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	2025	2024
	€	€
Current assets	3,023	3,469
Prepayments and accrued income	2,111	3,097
Creditors: amounts falling due within one year	(13,575)	(18,596)
Net Current Liabilities	(8,441)	(12,030)
Total Assets less Current Liabilities	(8,441)	(12,030)
Accruals and deferred income	(1,519)	(1,519)
Net Liabilities	(9,960)	(13,549)
Capital and Reserves	(9,960)	(13,549)

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 Energy Electrical 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 15 January 2026 and signed on its behalf by:

Ian Maddison
Director

Marie Louise Maddison
Director

Energy Electrical Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Energy Electrical Limited (CRO No. 340413) is a company limited by shares incorporated in Ireland. Mountain View, Pine Forest Road, Glencullen, Co Dublin is the registered office, and is also the principal place of business of the company. The Company carried out the business of electrical contractors during the period. 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. Revenue is recognised over the duration of contracts in proportion to the turnover attributable to the part of the work performed during the financial period. Turnover on short term contracts is recognised at completion.

Tangible assets and depreciation

Tangible assets are stated at cost, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	5 years, Straight line basis
Fixtures, fittings and equipment	-	5 years, Straight line basis
Motor vehicles	-	5 years, Straight line basis

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.

Leasing and Hire Purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Energy Electrical 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 Statement of Financial Position 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.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements and paid holiday arrangements. Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

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 Statement of Financial Position date.

Share capital of the company

Ordinary share capital

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

3. Appropriation of Income Statement	2025	2024
	€	€
Loss brought forward	(13,676)	(24,407)
Profit for the financial year	3,589	10,731
Loss carried forward	(10,087)	(13,676)

4. Going concern

Directors are required under accounting standards to make an assessment of the company's ability to continue as a going concern and to ensure, if there are uncertainties in relation to a company's ability to continue as a going concern that these are adequately disclosed in the financial statements. In this regard the following matters were considered relevant by the directors in their going concern review.

The company has made losses in prior years. The future viability of the company is dependent on the directors ability to finance company expenses as and when they fall due and/or from increasing turnover and reducing costs.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 January 2026.