

Company Number: 714372

**EJM Engineering Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**EJM Engineering Limited**  
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**EJM Engineering Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mr. Edward Maguire Mrs. Lucy Maguire
<b>Company Secretary</b>	Mr. Edward Maguire
<b>Company Number</b>	714372
<b>Registered Office and Business Address</b>	Glentogher School House Galwilly Carndonagh Co. Donegal F93 H680
<b>Accountants</b>	MCI Chartered Accountants Sentinel House 13 Pump Street Derry BT48 6JG

**EJM Engineering Limited**  
**BALANCE SHEET**  
as at 31 May 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	1,832	24,504
Cash and cash equivalents		4,425	1,658
		<u>6,257</u>	<u>26,162</u>
<b>Creditors: amounts falling due within one year</b>	5	<u>(5,265)</u>	<u>(25,180)</u>
<b>Net Current Assets</b>		<u>992</u>	<u>982</u>
<b>Total Assets less Current Liabilities</b>		<u>992</u>	<u>982</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	6	892	882
<b>Shareholders' Funds</b>		<u>992</u>	<u>982</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of EJM Engineering 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. 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 small companies' regime.

**Approved by the board on 27 March 2026 and signed on its behalf by:**

**Mr. Edward Maguire**  
**Director**

**Mrs. Lucy Maguire**  
**Director**

# **EJM Engineering Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

### **1. General Information**

EJM Engineering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 714372. The registered office of the company is Glentogher School House, Galwilly, Carndonagh, Co. Donegal, F93 H680 which is also the principal place of business of the company. The principle activity of this company is electrical work and supervision of construction sites. 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.

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### **Turnover**

Turnover is measured at the fair value of the consideration receivable net of VAT and discounts. The policies adopted for the recognition of turnover and other income are as follows:

##### **Rendering of services**

When the outcome of a transaction can be estimated reliably, turnover from services is recognised by reference to the stage of completion of the contract at the Balance sheet date. The stage of completion is measured by reference to labour hours completed and materials consumed.

Where the outcome cannot be measured reliably, turnover is recognised only to the extent of the expenses recognised that are recoverable.

#### **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.

#### **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**

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

**EJM Engineering Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**Taxation and deferred taxation**

The charge for taxation is based on the results for the year and takes into account taxation deferred because of the timing differences between the treatment of certain items for taxation and accounting purposes.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in taxable profits in periods different from those in which they are recognised in the financial

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

**Ordinary share capital**

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

**3. Employees**

The average monthly number of employees, including directors, during the financial year was 1 (2024 - 1).

	2025 Number	2024 Number
Director	1	1

**4. Debtors**

	2025 €	2024 €
Taxation	1,527	24,199
Prepayments	305	305
	<u>1,832</u>	<u>24,504</u>

**5. Creditors**  
**Amounts falling due within one year**

	2025 €	2024 €
Trade creditors	-	1,410
Taxation	739	270
Directors' current accounts (Note 7)	2,726	21,700
Accruals	1,800	1,800
	<u>5,265</u>	<u>25,180</u>

**6. Income Statement**

	2025 €	2024 €
At 1 June 2024	882	57
Profit for the financial year	5,010	11,825
Payment of dividends	(5,000)	(11,000)
	<u>892</u>	<u>882</u>
At 31 May 2025	<u>892</u>	<u>882</u>

**EJM Engineering Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

7. Directors' remuneration and transactions	2025 €	2024 €
Remuneration	<u>6,000</u>	<u>6,000</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Mr. Edward Maguire	<u>2,726</u>	<u>21,700</u>