

**Registration number 545314**

**DAVE OS ELECTRICAL SERVICES TD**

**Abridged accounts**

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

# DAVE OS ELECTRICAL SERVICES TD

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**DAVE OS ELECTRICAL SERVICES TD**

**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>
DAVID O SULLIVAN	1	1
ANN-MARIE O SULLIVAN	-	-
<b>Company secretary</b>		
DAVID O SULLIVAN	-	-

The original report was approved by the board on and signed on its behalf by DAVID O SULLIVAN and ANN-MARIE O SULLIVAN.

## **DAVE OS ELECTRICAL SERVICES TD**

### **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 10 :

- 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 AW ACCOUNTANTS, 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

**DAVID O SULLIVAN**  
**Director**

**ANN-MARIE O SULLIVAN**  
**Director**                      **Date:**

**DAVE OS ELECTRICAL SERVICES TD**

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

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		84,357		43,336
<b>Current assets</b>					
Debtors		131,416		85,527	
Cash at bank and in hand		20,892		45,696	
		<u>152,308</u>		<u>131,223</u>	
<b>Creditors: amounts falling due within one year</b>					
		<u>(73,402)</u>		<u>(68,123)</u>	
<b>Net current assets</b>			<u>78,906</u>		<u>63,100</u>
<b>Total assets less current liabilities</b>			163,263		106,436
<b>Net assets</b>			<u>163,263</u>		<u>106,436</u>
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss account			<u>163,262</u>		<u>106,435</u>
<b>Equity shareholders' funds</b>			<u>163,263</u>		<u>106,436</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.

**The notes on pages 6 to 10 form an integral part of these financial statements.**

**DAVE OS ELECTRICAL SERVICES TD**

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

.....  
**DAVID O SULLIVAN**  
**Director**

.....  
**ANN-MARIE O SULLIVAN**  
**Director**

**DAVE OS ELECTRICAL SERVICES TD**  
**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. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	15% Straight Line

**1.4. Leasing and hire purchase commitments**

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

**DAVE OS ELECTRICAL SERVICES TD**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

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**1.5. Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**DAVE OS ELECTRICAL SERVICES TD**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

..... continued

**2. Employees**

**Number of employees**

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

**2025**                      **2024**

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**Employment costs**

**2025**                      **2024**

€                                      €

Wages and salaries

171,125                      181,391

Other pension costs

2,905                              2,748

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**174,030**                      **184,139**

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**2.1. Directors' remuneration**

**2025**                      **2024**

€                                      €

Remuneration and other emoluments

60,973                      75,864

Pension contributions to defined contribution schemes

2,905                              2,748

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**63,878**                      **78,612**

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Number of directors to whom retirement benefits  
are accruing under a money purchase scheme

-                                      -

**DAVE OS ELECTRICAL SERVICES TD**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

..... continued

**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2024	77,212	77,212
Additions	67,908	67,908
Disposals	(29,129)	(29,129)
At 30 June 2025	<u>115,991</u>	<u>115,991</u>
<b>Depreciation</b>		
At 1 July 2024	33,876	33,876
On disposals	(14,200)	(14,200)
Charge for year	11,958	11,958
At 30 June 2025	<u>31,634</u>	<u>31,634</u>
<b>Net book values</b>		
At 30 June 2025	<u><u>84,357</u></u>	<u><u>84,357</u></u>
	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2023	62,496	62,496
Additions	14,716	14,716
At 30 June 2024	<u>77,212</u>	<u>77,212</u>
<b>Depreciation</b>		
At 1 July 2023	25,120	25,120
Charge for year	8,756	8,756
At 30 June 2024	<u>33,876</u>	<u>33,876</u>
<b>Net book values</b>		
At 30 June 2024	<u><u>43,336</u></u>	<u><u>43,336</u></u>

**DAVE OS ELECTRICAL SERVICES TD**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

..... continued

**4. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>		
	<u>          </u>	<u>          </u>
<small><u>FAILED VALIDATION</u></small>		
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
1 Ordinary shares of €1 each	1	1
	<u>          </u>	<u>          </u>

**5. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**6. Approval of financial statements**

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

David O Sullivan  
 Director

Ann-Marie O Sullivan  
 Director