

**Company registration number: 766429**

**REenergy Electrical Ltd**  
**Unaudited abridged financial statements**  
**for the financial period ended 30 June 2025**

# REnergy Electrical Ltd

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## REenergy Electrical Ltd

### Directors and other information

<b>Director</b>	Alan Byrne
<b>Secretary</b>	Sarah Boland
<b>Company number</b>	766429
<b>Registered office</b>	Tibah Cottage Rathregan Batterstown Meath A85HC67
<b>Accountants</b>	Kinsella Mitchell and Associates Chartered Accountants Finance House 46 Prussia Street Dublin7
<b>Bankers</b>	Permanent TSB Unit 134 NTC Blanchardstown Dublin D15TF38

## **REnergy Electrical 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 period. 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.



**Alan Byrne**  
**Director**

**Date: 15 December 2025**

## REnergy Electrical Ltd

### Accountants' Report to the director on the Unaudited financial statements of REnergy Electrical Ltd

In accordance with the instructions given to us, we have compiled without carrying out an audit, the financial statements of REnergy Electrical Ltd which comprise the Profit and Loss Account, the Balance Sheet and the related notes, including a summary of the significant accounting policies set out in note 1, 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 them 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, as a body, for our work, or for this report.

#### Respective responsibilities of directors and accountants

The company's director are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of REnergy Electrical Ltd from the accounting records, information and explanations supplied to us by the directors.

#### Scope of work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No.41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, 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.

You have acknowledged on the balance sheet for the year ended 30 June 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.



**Kinsella Mitchell and Associates**  
**Chartered Accountants**  
Finance House  
46 Prussia Street  
Dublin7

**Date: 15 December 2025**

**Kinsella Mitchell and Associates**  
**Chartered Accountants**  
**Chartered Tax Advisers**  
Finance House  
46 Prussia Street, Dublin 7 D07 VW0Y

## REnergy Electrical Ltd

### Balance sheet As at 30 June 2025

	30/06/25 €
Fixed assets	26,415
Current assets	37,827
Creditors: amounts falling due within one year	(39,051)
<b>Net current liabilities</b>	<u>(1,224)</u>
<b>Total assets less current liabilities</b>	25,191
Creditors: amounts falling due after more than one year	(21,137)
Accruals and deferred income	(2,620)
<b>Net assets</b>	<u><u>1,434</u></u>
<b>Capital and reserves</b>	<u><u>1,434</u></u>

I, as director of REnergy Electrical 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 shareholders 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 period and of its profit or loss for such a financial period 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 micro companies regime.

## REnergy Electrical Ltd

### Notes to the abridged financial statements Financial period ended 30 June 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Tibah Cottage, Rathregan, Batterstown, Meath, A85HC67.

#### **Basis of preparation**

The financial statements are 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 - "FRS 105" 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.

#### **Taxation**

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### **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:

Motor vehicles - 12.5% straight line

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.

## REenergy Electrical Ltd

### Notes to the abridged financial statements (continued) Financial period ended 30 June 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.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### Trade and other debtors

Trade and other debtors including amounts owed from group companies 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. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### Cash and cash equivalents

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.

#### Creditors and accruals

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

#### Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

## 2. Appropriations of profit and loss account

	30/06/25
	€
At the start of the financial period	-
Profit for the financial period	1,334
<b>At the end of the financial period</b>	<b>1,334</b>

REenergy Electrical Ltd

Detailed income statement (continued)  
Financial period ended 30 June 2025

	<b>Period ended 30/06/25 €</b>
<b>Turnover</b>	
Sales	329,166
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<b>Cost of raw materials and consumables</b>	
Purchases	(111,374)
Closing Stock and WIP	4,815
	<hr/>
	(106,559)
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<b>Staff costs</b>	
Wages and salaries	(126,243)
Directors remuneration	(39,027)
Employer's PRSI contributions	(13,735)
	<hr/>
	(179,005)
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<b>Value adjustments and other amounts written off assets</b>	
Depreciation of tangible assets	(3,774)
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<b>Other expenses</b>	
Subcontract labour	(7,562)
Insurance	(2,510)
Printing, postage and stationery	(307)
Advertising	(1,944)
Telephone	(2,059)
Motor, Travel and Subsistence	(12,528)
Accountancy fees	(3,945)
Bank charges	(317)
Staff welfare	(1,453)
General expenses	(3,788)
Hire purchase interest	(1,747)
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	(38,160)
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