

**Berry Event Electrical Limited**  
**Director's Report and Unaudited Financial Statements**  
**for the financial year ended 31 October 2024**

# Berry Event Electrical Limited

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**Berry Event Electrical Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Kenneth Berry
<b>Company Number</b>	672186
<b>Registered Office and Business Address</b>	Unit D3 Bymac Centre Northwest Business Park Dublin 15
<b>Accountants</b>	MHOS & Co Limited Chartered Certified Accountants Unit D3 Bymac Centre Northwest Business Park Blanchardstown Dublin 15 Blanchardstown D15 W027
<b>Bankers</b>	AIB Bank Wesr End Retail Park Dublin 15

# **Berry Event Electrical Limited**

## **DIRECTOR'S REPORT**

for the financial year ended 31 October 2024

The director presents their report and the unaudited financial statements for the financial year ended 31 October 2024.

### **Principal Activity and Review of the Business**

The company operates as an electrical contractor.

There has been no significant change in these activities during the financial year ended 31 October 2024.

### **Results and Dividends**

The profit for the financial year after providing for depreciation and taxation amounted to €3,678 (2023 - €7,011).

The director does not recommend payment of a dividend.

At the end of the financial year, the company has assets of €61,495 (2023 - €57,323) and liabilities of €5,700 (2023 - €5,206). The net assets of the company have increased by €3,678.

### **Director**

The director who served throughout the financial year was as follows:

Kenneth Berry

The director had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 October 2024 and the date of signing the financial statements.

In accordance with the Constitution, the director retire by rotation and, being eligible, offer themselves for re-election.

### **Future Developments**

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

### **Post Balance Sheet Events**

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

### **Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit D3 Bymac Centre, Northwest Business Park, Dublin 15.

### **Signed on behalf of the board**

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**Kenneth Berry**  
Director

**15 May 2025**

# **Berry Event Electrical Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 October 2024

The director is responsible for preparing the Director's 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.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

**Signed on behalf of the board**

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**Kenneth Berry**  
Director

**15 May 2025**

**Berry Event Electrical Limited**  
**CHARTERED CERTIFIED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited financial statements of Berry**  
**Event Electrical Limited**  
**for the financial year ended 31 October 2024**

In accordance with our engagement letter dated 15 May 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 October 2024 as set out on pages 7 to 11 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Berry Event Electrical Limited, 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 its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report 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 association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 October 2024 your duty to ensure that Berry Event Electrical Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Berry Event Electrical Limited. You consider that Berry Event Electrical Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Berry Event Electrical Limited. 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 statutory financial statements.

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**MHOS & CO LIMITED**

Chartered Certified Accountants and Statutory Auditors  
Unit D3 Bymac Centre  
Northwest Business Park  
Blanchardstown  
Dublin 15  
Blanchardstown  
D15 W027

**15 May 2025**

# Berry Event Electrical Limited

## PROFIT AND LOSS ACCOUNT

for the financial year ended 31 October 2024

	Notes	2024 €	2023 €
Turnover		121,916	104,575
Cost of sales		(8,502)	(21,814)
<b>Gross profit</b>		<b>113,414</b>	<b>82,761</b>
Administrative expenses		(109,210)	(74,748)
<b>Profit before taxation</b>		<b>4,204</b>	<b>8,013</b>
Tax on profit	4	(526)	(1,002)
<b>Profit for the financial year</b>	<b>8</b>	<b>3,678</b>	<b>7,011</b>

The company has no recognised gains or losses other than the profit for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 15 May 2025 and signed on its behalf by:

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Kenneth Berry  
Director

# Berry Event Electrical Limited

## BALANCE SHEET

as at 31 October 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	5	21,735	20,931
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	6	100	100
Cash at bank and in hand		39,660	36,292
		<hr/>	<hr/>
		39,760	36,392
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>	7	(5,700)	(5,206)
		<hr/>	<hr/>
<b>Net Current Assets</b>		34,060	31,186
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		55,795	52,117
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	8	55,695	52,017
		<hr/>	<hr/>
<b>Shareholders' Funds</b>	9	55,795	52,117
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the small companies' regime.

I as Director of Berry Event 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) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

**Approved by the board on 15 May 2025 and signed on its behalf by:**

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**Kenneth Berry**  
Director

# Berry Event Electrical Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

### 1. Summary of Significant Accounting Policies

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

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

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

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.

#### 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 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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

<b>2. Operating profit</b>	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>4,100</b>	<b>3,487</b>
	<b>=====</b>	<b>=====</b>

## Berry Event Electrical Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

### 3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2023 - 1).

	2024 Number	2023 Number
Administration	1	1

### 4. Tax on profit

	2024 €	2023 €
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#### Analysis of charge in the financial year

##### Current tax:

Corporation tax at 12.50% (2023 - 12.50%)

526	1,002
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### 5. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>			
At 1 November 2023	1,098	26,807	27,905
Additions	4,904	-	4,904
At 31 October 2024	6,002	26,807	32,809
<b>Depreciation</b>			
At 1 November 2023	274	6,700	6,974
Charge for the financial year	750	3,350	4,100
At 31 October 2024	1,024	10,050	11,074
<b>Net book value</b>			
At 31 October 2024	4,978	16,757	21,735
At 31 October 2023	824	20,107	20,931

### 6. Debtors

	2024 €	2023 €
Other debtors	100	100

### 7. Creditors

#### Amounts falling due within one year

	2024 €	2023 €
Taxation	5,700	5,206

### 8. Profit and loss account

	2024 €	2023 €
At 1 November 2023	52,017	45,006
Profit for the financial year	3,678	7,011
At 31 October 2024	55,695	52,017

**Berry Event Electrical Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 October 2024

<b>9. Reconciliation of movements in shareholders' funds</b>	<b>2024</b>	2023
	€	€
Profit for the financial year	<b>3,678</b>	7,011
Opening shareholders' funds	<b>52,117</b>	45,106
	<u>          </u>	<u>          </u>
Closing shareholders' funds	<b>55,795</b>	52,117
	<u>          </u>	<u>          </u>

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 October 2024.

<b>11. Director's remuneration</b>	<b>2024</b>	2023
	€	€
Remuneration	<b>66,490</b>	45,577
	<u>          </u>	<u>          </u>

**12. Post-Balance Sheet Events**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 15 May 2025.

**BERRY EVENT ELECTRICAL LIMITED**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2024**

**Berry Event Electrical Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the financial year ended 31 October 2024

	<b>Schedule</b>	<b>2024</b> €	<b>2023</b> €
Sales		<b>121,916</b>	104,575
Cost of sales	<b>1</b>	<b>(8,502)</b>	(21,814)
Gross profit		<b>113,414</b>	82,761
Gross profit Percentage		<b>93.0%</b>	79.1%
Overhead expenses	<b>2</b>	<b>(109,210)</b>	(74,748)
<b>Net profit</b>		<b>4,204</b>	8,013

**Berry Event Electrical Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : COST OF SALES**  
for the financial year ended 31 October 2024

	2024 €	2023 €
<b>Cost of Sales</b>		
Purchases	<u>8,502</u>	<u>21,814</u>
	<u>8,502</u>	<u>21,814</u>

**Berry Event Electrical Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : OVERHEAD EXPENSES**  
for the financial year ended 31 October 2024

	2024 €	2023 €
<b>Administration Expenses</b>		
Wages and salaries (including director's remuneration)	84,460	58,857
Insurance	2,741	3,150
Motor expenses	13,132	6,219
Accountancy Fees	4,104	2,980
Bank charges	107	56
General expenses	566	(1)
Depreciation of tangible assets	4,100	3,487
	<u>109,210</u>	<u>74,748</u>