

Registration number 448019

Diarmuid O' Carroll Electrical Limited

Abridged accounts

for the year ended 31st December 2025

Diarmuid O' Carroll Electrical Limited

Contents

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	2
Statement of directors' responsibilities	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements Including statement of accounting policies	6 - 9

Diarmuid O' Carroll Electrical Limited

Directors and other information

Directors	Diarmuid O' Carroll Noreen O' Carroll
Secretary	Noreen O' Carroll
Company number	448019
Registered office	Knockeragh, Tiernaboul, Killarney, Co.Kerry
Accountants	E. O' Brien Accountants Limited Chartered certified accountants, 61 New Street, Killarney, Co.Kerry
Bankers	Allied Irish Bank, Main Street, Killarney, Co.Kerry
Solicitors	Padraig O' Connell Glebe Lane, Killarney, Co.Kerry

Diarmuid O' Carroll Electrical Limited

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:

	Ordinary shares	
	31/12/25	31/12/24
Diarmuid O' Carroll	1	1
Noreen O' Carroll	1	1
Company secretary		
Noreen O' Carroll	-	-

The original report was approved by the board on 5 March 2026 and signed on its behalf by Diarmuid O' Carroll and Noreen O' Carroll.

Diarmuid O' Carroll Electrical Limited

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 9 :

- 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 E. O' Brien Accountants Limited, 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 31st December 2025.

On behalf of the board

Diarmuid O' Carroll
Director

Noreen O' Carroll
Director

Date: 5th March 2026

Diarmuid O' Carroll Electrical Limited

**Abridged balance sheet
as at 31 December 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	3		45,075		71,213
Financial assets	3		100,000		100,000
			145,075		171,213
Current assets					
Debtors		110,260		85,652	
Cash at bank and in hand		736,860		587,518	
		847,120		673,170	
Creditors: amounts falling due within one year		(71,062)		(75,402)	
Net current assets			776,058		597,768
Total assets less current liabilities			921,133		768,981
Net assets			921,133		768,981
Capital and reserves					
Called up share capital			2		2
Profit and loss account			921,131		768,979
Equity shareholders' funds			921,133		768,981

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.

Diarmuid O' Carroll Electrical Limited

The abridged accounts were approved by the Board on 5 March 2026 and signed on its behalf by

.....
Diarmuid O' Carroll
Director

.....
Noreen O' Carroll
Director

Diarmuid O' Carroll Electrical Limited
Notes to the abridged financial statements
for the year ended 31 December 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:

Leasehold properties	-	Straight line over the life of the lease
Motor vehicles	-	15% Straight Line

1.4. Financial assets

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are reviewed for diminution in value if events or changes in circumstances indicate that the carrying amount may not be recoverable. Diminution in value is calculated such that carrying value of the fixed asset investment is the lower of its cost or recoverable amount. Recoverable amount is the higher of its net realisable value and its value in use.

1.5. 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.

Diarmuid O' Carroll Electrical Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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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

1,514,974 885,868

1,514,974 885,868

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2.1. Directors' remuneration

2025 **2024**
€ €

Fees

182,440 188,000

Remuneration and other emoluments

135,600 135,200

318,040 323,200

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Diarmuid O' Carroll Electrical Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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3. Fixed assets

	Tangible fixed assets €	Financial assets €	Total €
Cost			
At 1 January 2025	155,380	100,000	255,380
At 31 December 2025	<u>155,380</u>	<u>100,000</u>	<u>255,380</u>
Depreciation and			
At 1 January 2025	84,167	-	84,167
Charge for year	<u>26,138</u>	<u>-</u>	<u>26,138</u>
At 31 December 2025	<u>110,305</u>	<u>-</u>	<u>110,305</u>
Net book values			
At 31 December 2025	<u><u>45,075</u></u>	<u><u>100,000</u></u>	<u><u>145,075</u></u>
Cost			
At 31 December 2024	<u>155,380</u>	<u>100,000</u>	<u>255,380</u>
Depreciation and			
At 1 January 2024	62,967	-	62,967
Charge for year	<u>21,200</u>	<u>-</u>	<u>21,200</u>
At 31 December 2024	<u>84,167</u>	<u>-</u>	<u>84,167</u>
Net book values			
At 31 December 2024	<u><u>71,213</u></u>	<u><u>100,000</u></u>	<u><u>171,213</u></u>

Diarmuid O' Carroll Electrical Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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4. Share capital

	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital		
2 Ordinary shares of €1 each	2	2
	<u> </u>	<u> </u>
<small>FAILED VALIDATION</small>		
Allotted and called up share capital		
Amounts presented in equity		
2 Ordinary shares of €1 each	2	2
	<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 5 March 2026.