

---

**DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED**

---

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

---

**DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED**

---

**EXTRACT FROM THE DIRECTOR'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

---

**DIRECTOR AND HIS INTERESTS**

In accordance with Section 329 of the Companies Act 2014, the Director's shareholdings and the movements therein during the financial Year ended 30 June 2025 were as follows:

	<b>Ordinary shares of €1 each</b>	
	<b>30/6/25</b>	<b>1/7/24</b>
Donal Coleman (appointed 22 June 2016) (* held on date of appointment)	<b>100</b>	<b>100 *</b>

The name/s of the Director & Secretary who signed the original Director's report were Donal and Aine respectively.

This report was approved by the board on 16 March 2026 and signed on its behalf.

.....  
**Donal Coleman**  
Director

.....  
**Aine Coleman**  
Secretary

---

## DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED

---

### DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

---

#### GENERAL RESPONSIBILITIES

The Director is responsible for preparing the Director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the Director to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ("Irish GAAP"). Under the company law, the directors must not approve the financial statements unless they are 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 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 judgments and 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 directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

#### DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 4 to 8:

- The Director approves these financial statements and confirm that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The Director confirms that he has made available to Higgins Accounting and Consultancy all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The Director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the for the Year ended 30 June 2025.

---

## DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED

---

The following reproduces the text of the Chartered accountant's report in respect of the company's annual financial statements, from which the abridged accounts (set out on pages 4 to 8) have been prepared.

### **CHARTERED ACCOUNTANT'S REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED FOR THE YEAR ENDED 30 JUNE 2025**

---

In order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements of Donal Coleman Electrical Contractors Limited for the Year ended 30 June 2025 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 me.

This report is made solely to the Director of Donal Coleman Electrical Contractors Limited in accordance with the terms of my engagement letter dated Aug 2018. My work has been undertaken solely 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 I have agreed to state to the Director of Donal Coleman Electrical Contractors Limited in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Donal Coleman Electrical Contractors Limited and its Director for my work or for this report.

I have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 June 2025 your duty to ensure that Donal Coleman Electrical Contractors Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Donal Coleman Electrical Contractors Limited. You consider that Donal Coleman Electrical Contractors Limited is exempt from the statutory audit requirement for the Year.

I have not been instructed to carry out an audit of the financial statements of Donal Coleman Electrical Contractors Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.

#### **Higgins Accounting and Consultancy**

Derrygola  
Via Boyle  
Sligo

16 March 2026

**DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025**

	Note	€	2025 €	€	2024 €
<b>FIXED ASSETS</b>					
Tangible assets			9,829		9,829
<b>CURRENT ASSETS</b>					
Stocks		21,653		16,992	
Debtors		19,781		12,989	
Cash at bank		106,279		94,469	
		<u>147,713</u>		<u>124,450</u>	
<b>CREDITORS:</b> amounts falling due within one year	4	<u>(23,382)</u>		<u>(10,451)</u>	
<b>NET CURRENT ASSETS</b>			<u>124,331</u>		113,999
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>134,160</u></u>		<u><u>123,828</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital presented as equity	5		100		100
Profit and loss account			<u>134,060</u>		<u>123,728</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>134,160</u></u>		<u><u>123,828</u></u>

We, the Director of Donal Coleman Electrical Contractors 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 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 (objection of members), and

(d) the Director acknowledge the obligations of the company under the Companies Act 2014 to

(i) keep adequate accounting records and prepare Financial Statements which give a true and fair view of assets, liabilities and financial position of the company at the end of the financial year and of its profit or loss for such a year, and

(ii) 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 s352 Companies Act 2014; 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 s353 Companies Act 2014.

---

**DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED**

---

**ABRIDGED BALANCE SHEET (continued)  
AS AT 30 JUNE 2025**

---

Signed on behalf of the board:

.....  
**Donal Coleman**  
Director

.....  
**Aine Coleman**  
Secretary

Date: 16 March 2026

The notes on pages 6 to 8 form part of these financial statements.

---

## DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

---

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abridged accounts have been extracted, have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those promulgated by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

##### 1.2 Turnover

Turnover represents net sales to customers and excludes Value Added Tax. Turnover is recognised upon delivery of the goods and services to the customer.

##### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	0%
Plant and machinery	-	15%
Motor vehicles	-	20%

##### 1.4 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are discounted.

##### 1.6 Pensions

The company has entered into a Self Administered Pension Scheme during the financial year and the assets of the scheme are held separately from those of the company in an independently administered fund

---

**DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

---

**2. STAFF COSTS**

Staff costs, including Director's remuneration, were as follows:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Wages and salaries	<b>57,346</b>	48,219
Other pension costs	<b>30,000</b>	30,000
	<u><b>87,346</b></u>	<u>78,219</u>

Capitalised employee costs during the Year amounted to *€NIL* (2024 - *€NIL*).

The average monthly number of employees, including the Director, during the Year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
	<u><b>0</b></u>	<u>2</u>

**3. DIRECTOR'S REMUNERATION**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	<u><b>34,762</b></u>	<u>30,265</u>
Company pension contribution to Self Administered Pension Scheme	<u><b>30,000</b></u>	<u>30,000</u>

**4. CREDITORS:**

**Amounts falling due within one year**

<b>Other taxes</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Corporation tax	<b>1,476</b>	469
PAYE/PRSI	<b>390</b>	391
VAT control	<b>2,543</b>	-
	<u><b>4,409</b></u>	<u>860</u>

---

**DONAL COLEMAN ELECTRICAL CONTRACTORS LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

---

**5. SHARE CAPITAL**

	<b>2025</b>	<i>2024</i>
	<b>€</b>	<b>€</b>
<b>Authorised</b>		
100,000 Ordinary shares of €1 each	<b>100,000</b>	<i>100,000</i>
	<u>                    </u>	<u>                    </u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of €1 each	<b>100</b>	<i>100</i>
	<u>                    </u>	<u>                    </u>

**6. APPROVAL OF FINANCIAL STATEMENTS**

The Director approved these financial statements for issue on 16 March 2026.