

Registered number: 762383

CMH ELECTRICAL LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

CMH ELECTRICAL LIMITED

COMPANY INFORMATION

Director Colin Higgins (appointed 22 October 2024)

Registered number 762383

Registered office Clooncun,
Glenamaddy
Galway

Trading Address RBK Business Advisors

Accountants RBK Business Advisors
Chartered Accountant & Registered Auditor
Castle Street
Roscommon
F42NR70

Bankers Allied Irish Bank p.l.c
Main St
Castlereagh
Castlerea
Roscommon
F45 V088

CMH ELECTRICAL LIMITED

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CMH ELECTRICAL LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF CMH ELECTRICAL LIMITED
FOR THE YEAR ENDED 30 APRIL 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of CMH Electrical Limited for the year ended 30 April 2025 which comprise the Statement of comprehensive income, the Balance sheet, the Statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of CMH Electrical Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of CMH Electrical Limited 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 the director of CMH Electrical Limited 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 CMH Electrical Limited and its director for our work or for this report.

We 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 April 2025 your duty to ensure that CMH Electrical Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of CMH Electrical Limited. You consider that CMH Electrical Limited is exempt from the statutory audit requirement for the year.

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



RBK Business Advisors

Chartered Accountant & Registered Auditor

Castle Street
Roscommon
F42NR70
26 August 2025

CMH ELECTRICAL LIMITED

ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025

	Note	2025 €
Fixed assets		
Tangible assets		5,932
		<hr/> 5,932
Current assets		
Debtors: amounts falling due within one year	2,920	
Cash at bank and in hand	11,999	
	<hr/> 14,919	
Creditors: amounts falling due within one year	(15,301)	
	<hr/>	
Net current (liabilities)/assets		(382)
		<hr/>
Total assets less current liabilities		5,550
		<hr/>
Net assets		5,550
		<hr/> <hr/>
Capital and reserves		
Called up share capital presented as equity		100
Profit and loss account		5,450
		<hr/>
Shareholders' funds		5,550
		<hr/> <hr/>

I, as director of CMH Electrical Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

CMH ELECTRICAL LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2025**

Colin Higgins
Director

Date: 26 August 2025

The notes on pages 5 to 8 form part of these financial statements.

CMH ELECTRICAL LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 APRIL 2025

	Called up share capital €	Profit and loss account €	Total equity €
Comprehensive income for the year			
Profit for the year	-	5,450	5,450
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	5,450	5,450
Contributions by and distributions to owners			
Shares issued during the year	100	-	100
	<hr/>	<hr/>	<hr/>
Total transactions with owners	100	-	100
	<hr/>	<hr/>	<hr/>
At 30 April 2025	100	5,450	5,550
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 8 form part of these financial statements.

CMH ELECTRICAL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. General information

Companies principal activity is the supply of electrical services

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

CMH ELECTRICAL LIMITED

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

2. Accounting policies (continued)

2.3 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 12.5%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

CMH ELECTRICAL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

4. Director's remuneration

	2025 €
Director's emoluments	7,141
	<u>7,141</u>

5. Tangible fixed assets

	Plant and machinery €
Cost or valuation	
Additions	6,780
At 30 April 2025	<u>6,780</u>
Depreciation	
Charge for the year on owned assets	848
At 30 April 2025	<u>848</u>
Net book value	
At 30 April 2025	<u>5,932</u>

6. Debtors

	2025 €
Other debtors	2,820
Called up share capital not paid	100
	<u>2,920</u>

CMH ELECTRICAL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

7. Cash and cash equivalents

	2025 €
Cash at bank and in hand	11,999
	<u>11,999</u>

8. Creditors: Amounts falling due within one year

	2025 €
Corporation tax	779
Taxation and social insurance	296
Other creditors	11,526
Accruals	2,700
	<u>15,301</u>

9. Approval of financial statements

The director approved these financial statements for issue on 26 August 2025