

All Volt Cable Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

All Volt Cable Services Limited

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All Volt Cable Services Limited

DIRECTORS AND OTHER INFORMATION

Directors	Shane Kelly Eugene Morgan (Appointed 11 February 2025) John Byrne (Appointed 11 February 2025)
Company Secretary	Shane Kelly (Appointed 11 February 2025) Patricia Kelly (Resigned 11 February 2025)
Company Number	720726
Registered Office and Business Address	Ballyknockan Blessington Wicklow Ireland
Accountants	OKC Chartered Accountants Unit 1A Bracken Business Park Bracken Road Sandyford Dublin 18 Ireland
Bankers	AIB 41 South Main Street Naas Kildare Ireland

All Volt Cable Services Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under 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 the Companies Act 2014.

In preparing these financial statements, the directors are 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 directors are 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. 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 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 OKC Chartered Accountants, all the company's accounting records and provided all the information, books and 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 financial year ended 31 May 2025."

Signed on behalf of the board

Shane Kelly

Shane Kelly
Director

Date: 22/12/2025

Eugene Morgan

Eugene Morgan
Director

Date: 22/12/2025

All Volt Cable Services Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Current Assets			
Receivables	4	300	-
Cash and cash equivalents		231	268
		<u>531</u>	<u>268</u>
Payables: amounts falling due within one year	5	<u>(305)</u>	<u>(205)</u>
Net Current Assets		<u>226</u>	<u>63</u>
Total Assets less Current Liabilities		<u><u>226</u></u>	<u><u>63</u></u>
Equity			
Called up share capital presented as equity	6	300	100
Retained earnings		<u>(74)</u>	<u>(37)</u>
Equity attributable to owners of the company		<u><u>226</u></u>	<u><u>63</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of All Volt Cable Services 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) we 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 22/12/2025 and signed on its behalf by:

Shane Kelly

Eugene Morgan

Shane Kelly
Director

Eugene Morgan
Director

All Volt Cable Services Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	100	-	100
Loss for the financial year	-	(37)	(37)
At 31 May 2024	100	(37)	63
Loss for the financial year	-	(37)	(37)
Net proceeds of equity ordinary share issue	200	-	200
At 31 May 2025	300	(74)	226

All Volt Cable Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

All Volt Cable Services Limited is a private company limited by shares incorporated and registered in Ireland. The registered number of the company is 720726. The registered office of the company is Ballyknockan, Blessington, Wicklow, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by 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 and Section 1A of FRS 102.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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 Payables.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company recognises the cost of all employee benefits to which its employees have become entitled as a result of service rendered to the entity during the year as an expense to the Profit and Loss Account.

Taxation and deferred 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.

All Volt Cable Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 2).

4. Receivables

	2025 €	2024 €
Called up share capital not paid	<u>300</u>	<u>-</u>

Amounts due from related parties are unsecured, interest free and repayable on demand.

5. Payables

Amounts falling due within one year

	2025 €	2024 €
Directors' current accounts (Note 9)	<u>305</u>	<u>205</u>

Amounts due to directors are unsecured, interest free and repayable on demand.

6. Share capital

			2025 €	2024 €
Description	Number of shares	Value of units		
Authorised				
€1 Ordinary Shares	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Issued share capital				
€1 Ordinary Shares	300	€1.00 each	<u>300</u>	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/05/25	01/06/24
Shane Kelly	€1 Ordinary Shares	100	100
Eugene Morgan	€1 Ordinary Shares*	100	-
John Byrne	€1 Ordinary Shares*	100	-
		<u>300</u>	<u>100</u>

* (shares acquired on 11th February 2025.)

7. Income Statement

	2025 €	2024 €
At 1 June 2024	(37)	-
Loss for the financial year	(37)	(37)
At 31 May 2025	<u>(74)</u>	<u>(37)</u>

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 May 2025.

All Volt Cable Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

9. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Shane Kelly	305	205

The director of the company is deemed to be key personnel of the company as defined in Section 33 of FRS 102.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____ 22/12/2025