

Company Number: 553075

**Energy Efficiency Deliveries Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 24 May 2025**

**Energy Efficiency Deliveries Ltd**  
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# Energy Efficiency Deliveries Ltd

## STATEMENT OF FINANCIAL POSITION

as at 24 May 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	268	322
<b>Current Assets</b>			
Debtors	8	31,049	33,319
Creditors: amounts falling due within one year	9	(171,288)	(199,051)
<b>Net Current Liabilities</b>		<b>(140,239)</b>	<b>(165,732)</b>
<b>Total Assets less Current Liabilities</b>		<b>(139,971)</b>	<b>(165,410)</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1,000	1,000
Retained earnings	10	(140,971)	(166,410)
<b>Shareholders' Deficit</b>		<b>(139,971)</b>	<b>(165,410)</b>

We as Directors of Energy Efficiency Deliveries Ltd, 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 micro companies' regime.

**Approved by the board on 16 January 2026 and signed on its behalf by:**

**John O' Rourke**  
Director

**Bonnie O' Rourke**  
Director

# Energy Efficiency Deliveries Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 24 May 2025

### 1. General Information

Energy Efficiency Deliveries Ltd is a company limited by shares incorporated in Ireland. Unit 301 Q House, Furze Road, Sandyford Business Park, Dublin 18, Ireland is the registered office, which is also the principal place of business of the company. 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 year ended 24 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

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

#### Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as trade debtors and trade creditors, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income Statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# Energy Efficiency Deliveries Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 24 May 2025

### 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:

Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	Straight line over 3 years

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.

### Trade and other debtors

Trade and other debtors 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 at bank and in hand

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 Statement of Financial Position bank overdrafts are shown within Creditors.

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### Trade and other creditors

Trade and other creditors 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.

### Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

### 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 Statement of Financial Position 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 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 Income Statement.

# Energy Efficiency Deliveries Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 24 May 2025

### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below.

#### (a) Establishing useful economic lives for depreciation purposes of property, plant and equipment

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review the useful economic lives and changes them as necessary to reflect current conditions. Changes in asset useful lives can have a significant impact on depreciation charge for the year. Detail of the useful lives are included in accounting policies.

#### (b) Going concern

The directors have prepared budgets and cashflows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the Company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

### 4. Going concern

The company incurred a profit before taxation for the year ended 24th May 2025 of €14,986 and at that date the company's total liabilities exceeded its total assets by €139,971.

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future.

The directors have formed the view that the company is a going concern having regard to the following factors:

- a) The directors will fund the company financially, if necessary; and
- b) The directors are confident that the company can generate sufficient income to meet all its liabilities, by monitoring profitability on an ongoing basis and continuing to implement cost cutting initiatives; and
- c) The company meets its day to day working capital requirements through income generated and creditors support.

Based on the above, the directors believe that it is appropriate that the financial statements be prepared on the going concern basis.

The financial statements do not include any adjustment that would result if the company were unable to meet its financial obligations.

## Energy Efficiency Deliveries Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 24 May 2025

<b>5. Operating profit/(loss)</b>	<b>2025</b>	2024	
	€	€	
<b>Operating profit/(loss) is stated after charging:</b>			
Depreciation of tangible assets	<b>54</b>	392	
	<u>          </u>	<u>          </u>	
 <b>6. Employees</b>			
The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).			
	<b>2025</b>	2024	
	<b>Number</b>	<b>Number</b>	
Administration	<b>1</b>	1	
	<u>          </u>	<u>          </u>	
	<b>1</b>	1	
	<u>          </u>	<u>          </u>	
 <b>7. Tangible assets</b>			
	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 25 May 2024	430	1,014	1,444
	<u>          </u>	<u>          </u>	<u>          </u>
At 24 May 2025	430	1,014	1,444
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 25 May 2024	108	1,014	1,122
Charge for the financial year	54	-	54
	<u>          </u>	<u>          </u>	<u>          </u>
At 24 May 2025	162	1,014	1,176
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 24 May 2025	<b>268</b>	-	<b>268</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 24 May 2024	322	-	322
	<u>          </u>	<u>          </u>	<u>          </u>
 <b>8. Debtors</b>	<b>2025</b>	2024	
	€	€	
Other debtors	-	40	
Directors' current accounts	<b>30,049</b>	32,279	
Called up share capital not paid	<b>1,000</b>	1,000	
	<u>          </u>	<u>          </u>	
	<b>31,049</b>	33,319	
	<u>          </u>	<u>          </u>	
 <b>9. Creditors</b>	<b>2025</b>	2024	
<b>Amounts falling due within one year</b>	€	€	
Amounts owed to credit institutions	<b>8,664</b>	23,495	
Amounts owed to connected parties (Note 12)	<b>124,800</b>	133,300	
Taxation	<b>21,577</b>	21,025	
Other creditors	<b>11,047</b>	13,528	
Accruals	<b>5,200</b>	7,703	
	<u>          </u>	<u>          </u>	
	<b>171,288</b>	199,051	
	<u>          </u>	<u>          </u>	

The repayment terms of creditors and accruals are subject to the underlying contracts. The repayment terms of taxes and social insurance are subject to the terms of the relevant legislation.

# Energy Efficiency Deliveries Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 24 May 2025

### 10. Income Statement

	2025 €	2024 €
At 25 May 2024	<b>(166,410)</b>	(70,944)
Profit/(loss) for the financial year	<b>25,439</b>	(95,466)
At 24 May 2025	<b>(140,971)</b>	(166,410)

### 11. Capital commitments

The company had no material capital commitments at the financial year-ended 24 May 2025.

### 12. Related party transactions

The following amounts are due to other connected parties:

	2025 €	2024 €
Anax Consulting Limited	<b>93,200</b>	108,600
Ligia Lewis	<b>31,600</b>	24,700
	<b>124,800</b>	133,300

During the year, the company received additional loans amounting to €3,300 from Anax Consulting Limited. The company repaid €18,700 to Anax Consulting Limited. Anax Consulting Limited is a connected company by virtue of common director and shareholder. As at 24 May 2025, Energy Efficiency Deliveries Limited owed Anax Consulting Limited €93,200 (2024: €108,600).

During the year, the company received loans of €22,900 from Ligia Lewis an employee of the company. The company repaid €16,000 to the employee during the period. As at 24 May 2025, Energy Efficiency Deliveries Limited owed Ligia Lewis €31,600 (2024: €24,700).

### 13. Controlling interest

John O'Rourke holds 100% of the company's shares and is therefore the controlling party.

### 14. Post-Balance Sheet Events

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

### 15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 January 2026.