

**Company registration number: 608263**

**Cahill Electrical Installations Limited** (Audit Exempt  
Company\*)  
**Small Companies Regime**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

\* Cahill Electrical Installations Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

# Cahill Electrical Installations Limited

## Contents

	<b>Page</b>
Directors responsibilities statement and Declaration on unaudited financial statements	<b>1</b>
Accountants report	<b>2</b>
Balance sheet	<b>3 - 4</b>
Notes to the abridged financial statements	<b>5 - 9</b>

## **Cahill Electrical Installations Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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 statutory financial statements:

- The directors approve these statutory 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 Ifac, the company's accounting records and provided all the information 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 30 June 2025.

On behalf of the Board:

Director  
John Cahill

Director  
Michelle Cahill

Date: 19 March 2026

**Cahill Electrical Installations Limited**

**Accountants' Report to the board of directors  
on the Unaudited financial statements of Cahill Electrical Installations Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of Cahill Electrical Installations Limited for the financial year ended 30 June 2025.

**Respective responsibilities of directors and accountants**

As described on page 1 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Cahill Electrical Installations Limited from the accounting records, information and explanations supplied to us by the directors.

**Scope of work**

We compiled the financial statements in accordance with the International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

ifac

ifac House  
Old Knockmay Road  
Portlaoise  
Co. Laois

19 March 2026

## Cahill Electrical Installations Limited

### Balance sheet As at 30 June 2025

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Intangible assets	5	-		-	
Tangible assets	6	263,951		239,911	
			263,951		239,911
<b>Current assets</b>					
Stocks	7	256,810		172,694	
Debtors	8	45,677		48,287	
Cash at bank and in hand		212,316		183,819	
		514,803		404,800	
<b>Creditors: amounts falling due within one year</b>	9	(211,954)		(247,308)	
<b>Net current assets</b>			302,849		157,492
<b>Total assets less current liabilities</b>			566,800		397,403
<b>Creditors: amounts falling due after more than one year</b>	10		(43,995)		(39,614)
<b>Net assets</b>			<u>522,805</u>		<u>357,789</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			10		10
Profit and loss account			522,795		357,779
<b>Shareholders funds</b>			<u>522,805</u>		<u>357,789</u>

The company qualifies for the small companies regime on the grounds that section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

**Cahill Electrical Installations Limited**

**Balance sheet (continued)**

**As at 30 June 2025**

We, as directors of Cahill Electrical Installations Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 19 March 2026 and signed on behalf of the board by:

John Cahill  
Director

Michelle Cahill  
Director

## Cahill Electrical Installations Limited

### Notes to the abridged financial statements Financial year ended 30 June 2025

#### 1. Accounting policies and measurement bases

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Turnover**

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer, usually on despatch of the goods, the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

The charge for taxation is based on the profit for the year. Deferred taxation is not calculated as it is not considered material.

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### **Tangible assets**

Tangible fixed 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 calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5%	straight line
Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## **Cahill Electrical Installations Limited**

### **Notes to the abridged financial statements (continued) Financial year ended 30 June 2025**

#### **Impairment**

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed assets or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### **Financial instruments**

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**Cahill Electrical Installations Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 June 2025**

**2. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 22 (2024: 16).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	838,666	611,526
Social insurance costs	75,310	54,301
Other retirement benefit costs	24,000	8,000
	937,976	673,827

**3. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	141,074	103,034
Pension contributions to defined contribution plans in respect of qualifying services	24,000	8,000
	165,074	111,034

The number of directors who accrued benefits under company pension plans was as follows:

	<b>2025</b>	2024
	Number	Number
Defined contribution plan	2	1

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	357,779	228,733
Profit for the financial year	165,016	129,046
<b>At the end of the financial year</b>	<b>522,795</b>	<b>357,779</b>

**Cahill Electrical Installations Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 June 2025**

<b>5.</b>	<b>Intangible assets</b>	<b>Goodwill</b>	<b>Total</b>		
		<b>€</b>	<b>€</b>		
	<b>Cost</b>				
	<b>At 1 July 2024 and 30 June 2025</b>	38,500	38,500		
		<u>          </u>	<u>          </u>		
	<b>Amortisation</b>				
	<b>At 1 July 2024 and 30 June 2025</b>	38,500	38,500		
		<u>          </u>	<u>          </u>		
	<b>Carrying amount</b>				
	<b>At 30 June 2025</b>	-	-		
		<u>          </u>	<u>          </u>		
	<b>At 30 June 2024</b>	-	-		
		<u>          </u>	<u>          </u>		
<b>6.</b>	<b>Tangible assets</b>				
	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>	
	€	€	€	€	
	<b>Cost</b>				
	At 1 July 2024	60,971	100,890	205,563	367,424
	Additions	7,000	13,346	66,926	87,272
	Disposals	(1,845)	-	-	(1,845)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>At 30 June 2025</b>	66,126	114,236	272,489	452,851
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Depreciation</b>				
	At 1 July 2024	22,510	29,350	75,653	127,513
	Charge for the financial year	7,246	20,311	34,061	61,618
	Disposals	(231)	-	-	(231)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>At 30 June 2025</b>	29,525	49,661	109,714	188,900
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Carrying amount</b>				
	<b>At 30 June 2025</b>	36,601	64,575	162,775	263,951
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>At 30 June 2024</b>	38,461	71,540	129,910	239,911
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>7.</b>	<b>Stocks</b>				
		<b>2025</b>	<b>2024</b>		
		<b>€</b>	<b>€</b>		
	Work in progress	256,810	172,694		
		<u>          </u>	<u>          </u>		

**Cahill Electrical Installations Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 June 2025**

<b>8. Debtors</b>	<b>2025</b>	2024
	€	€
Other debtors	45,677	48,287
	<u>          </u>	<u>          </u>
<b>9. Creditors: amounts falling due within one year</b>	<b>2025</b>	2024
	€	€
Amounts owed to credit institutions	345	4,815
Trade creditors	122,325	137,902
Other creditors including tax and social insurance	84,784	100,091
Accruals	4,500	4,500
	<u>          </u>	<u>          </u>
	<u>211,954</u>	<u>247,308</u>
<b>10. Creditors: amounts falling due after more than one year</b>	<b>2025</b>	2024
	€	€
Other creditors including tax and social insurance	43,995	39,614
	<u>          </u>	<u>          </u>
<b>11. Directors transactions</b>		
During the year the company entered into the following arrangements relating to loans advanced to the director:-		
Name of director or other person	John Cahill	
	<b>2025</b>	2024
	€	€
At the start of the financial year	18,065	28
Advances made during the financial year	18,414	18,065
Amounts repaid during the financial year	(8,041)	-
	<u>          </u>	<u>          </u>
At the end of the financial year	<u>(7,692)</u>	<u>(18,037)</u>
<b>12. Approval of financial statements</b>		

The board of directors approved these abridged financial statements for issue on 19 March 2026.