

**Company registration number: 345688**

**Bright Spark Electrical Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 July 2025**

# Bright Spark Electrical Limited

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## Bright Spark Electrical Limited

### Directors and other information

<b>Directors</b>	Kevin McConville Jean Mooney
<b>Secretary</b>	Kevin McConville
<b>Company number</b>	345688
<b>Registered office</b>	22 St. Brigid's Road Lower Drumcondra Dublin 9
<b>Business address</b>	22 St. Brigid's Road Lower Drumcondra Dublin 9
<b>Bankers</b>	Ulster Bank 81 / 82 Lower Dorset Street Dublin 1

## Bright Spark Electrical Limited

Extract from the directors report in accordance with section 329 of the Companies Act 2014.

### Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/07/25 Number	At 01/08/24 Number
<b>Directors:</b>		
Kevin McConville	100	100
Jean Mooney	-	-
<b>Company secretary:</b>		
Kevin McConville	100	100

## Bright Spark Electrical 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 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 Chartered 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.

#### **On behalf of the Board**

Kevin McConville Director

Jean Mooney Director

16th March 2026

In relation to the statutory financial statements as set out on pages 5 to 11.

- 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 July 2025.

**On behalf of the Board**

Kevin McConville

Director

Jean Mooney

Director

16th March 2026

**Bright Spark Electrical Limited**

**Balance sheet  
As at 31/07/25**

	<b>Note</b>	<b>2025</b>	€	<b>2024</b>	€
<b>Fixed assets</b>					
Tangible assets		23,948		11,818	
			23,948		11,818
<b>Current assets</b>					
Debtors		18,645		12,616	
Cash at bank and in hand		66,452		49,466	
		85,097		62,082	
<b>Creditors: amounts falling due within one year</b>		<b>(39,593)</b>		<b>(44,964)</b>	
<b>Net current assets</b>			<b>45,504</b>		<b>(17,118)</b>
<b>Total assets less current liabilities</b>			<b>69,452</b>		<b>28,936</b>
<b>Net assets</b>			<b>69,452</b>		<b>28,936</b>
<b>Capital and reserves</b>					
Called up share capital presented as equity			127		127
Profit and loss account			69,325		28,809
<b>Shareholders funds</b>			<b>69,452</b>		<b>28,936</b>

We, as directors of Bright Spark Electrical 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.

**The notes on pages 7 to 10 form part of these abridged financial statements.**

**Bright Spark Electrical Limited**

**Balance sheet (continued)  
As at 31/07/25**

These abridged financial statements were approved by the board of directors on 16th March 2026 and signed on behalf of the board by:

Jean Mooney  
Director

Kevin McConville  
Director

**The notes on pages 7 to 10 form part of these abridged financial statements.**

## Bright Spark Electrical Limited

### Notes to the abridged financial statements Financial year ended 31/07/25

#### 1. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership 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.

##### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

##### 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:

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.

##### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

## Bright Spark Electrical Limited

### Notes to the abridged financial statements (continued) Financial year ended 31/07/25

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 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.

Bright Spark Electrical Limited

Notes to the abridged financial statements (continued)  
Financial year ended 31/07/25

**2. Debtors**

	<u>2025</u>	<u>2024</u>
	€	€
Trade debtors	8,087	2,723
PAYE Recoverable	-	9,573
Vat Repayable	8,797	320
RCT Repayable	1,761	
Prepayments and accrued income		
	<u>18,645</u>	<u>12,616</u>

**3. Creditors: amounts falling due  
within one year**

	<u>2025</u>	<u>2024</u>
	€	€
Net obligations under finance leases and hire purchase contracts	25,536	4,430
Trade Creditors	1,782	11,758
Accruals	4,646	6,953
Corporation Tax	142	
RCT Control	-	1,815
PAYE Control	604	
Directors' Loan account	6,883	20,005
VAT		
	<u>39,593</u>	<u>44,964</u>

**Bright Spark Electrical Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 31/07/25**

<b><u>4. Share capital</u></b>	<u>2025</u>	<u>2023</u>
	€	€
Authorised equity		
100,000 Ordinary shares of €1.27 each	<u>127,000</u>	<u>127,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.27 each	<u>127</u>	<u>127</u>

**Directors and their interests**

The directors who served during the financial year and their interests in the company are as stated below:

	<u>Ordinary</u> <u>Shares</u> <u>2025</u>	<u>Ordinary</u> <u>Shares</u> <u>2024</u>
Kevin McConville	127	127
Jean Mooney	-	-

**5. Approval of financial statements**

The financial statements were approved by the Board on 16th March 2026 and signed on its behalf by:

**Jean Mooney**  
Director

**Kevin McConville**  
Director