

Company registration number: 677672

**Hall Power Services Limited**

**Unaudited Abridged Financial Statements**

**For The Financial Year Ended 30 June 2025**

## Hall Power Services Limited

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## **Hall Power Services 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. 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

**Hugh Hall**  
Director

**Douglas Hall**  
Director

8 April 2026

## Hall Power Services Limited

### Balance sheet As at 30 June 2025

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Cash at bank and in hand		-		124	
		-		124	
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	(13,852)		(11,602)	
<b>Net current liabilities</b>		(13,852)		(11,478)	
<b>Total assets less current liabilities</b>		(13,852)		(11,478)	
<b>Net liabilities</b>		(13,852)		(11,478)	
<b>Capital and reserves</b>					
Called up share capital presented as equity		100		100	
Profit and loss account		(13,952)		(11,578)	
<b>Shareholders deficit</b>		(13,852)		(11,478)	

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

We, as directors of Hall Power Services 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 4 to 6 form part of these abridged financial statements.**

**Hall Power Services Limited**

**Balance sheet (continued)**

**As at 30 June 2025**

These abridged financial statements were approved by the board of directors on 8 April 2026 and signed on behalf of the board by:

**Hugh Hall**  
Director

**Douglas Hall**  
Director

**The notes on pages 4 to 6 form part of these abridged financial statements.**

## **Hall Power Services Limited**

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

#### **1. General information**

The financial statements comprising the profit and loss account, statement of income and retained earnings, balance sheet and notes constitute the individual financial statements for the financial year ended 30 June 2025.

Hall Power Services Limited is a private company limited by shares, (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 677672). The address of the registered office is Hall Power Ltd ta ePower, 52 Eastgate Drive, Little Island, Cork, T45 KX50, which is also the principal place of business of the company. The principal activity of the company is the provision of electric car charger services.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of that Standard, and the Companies Act 2014.

#### **3. Accounting policies**

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

The financial statements are prepared on the going concern basis, under the historical cost convention, 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.

##### **Going concern**

The directors have assessed the financial condition and likely future cash flow requirements of the company at the date of approving the financial statements. The company made a loss of €2,374 (30 June 2024: €13,329) for the year ended 30 June 2025 and at that date had net liabilities of €13,852 (30 June 2024: €11,478). The Company is dependent on financial support from the directors to meet its day to day financing activities and they have confirmed the company will continue to receive financial support for a period of at least 12 months from the date of signing the financial statements. Thus, the directors deem it appropriate to continue to prepare the financial statements on a going concern basis.

## Hall Power Services Limited

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

#### **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.

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.

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.

#### **4. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was - (2024: 1).

#### **5. Appropriations of profit and loss account**

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	(11,578)	1,751
Loss for the financial year	(2,374)	(13,329)
<b>At the end of the financial year</b>	<u>(13,952)</u>	<u>(11,578)</u>

#### **6. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	<b>€</b>	€
Other creditors including tax and social insurance	12,182	9,702
Accruals	1,670	1,900
	<u>13,852</u>	<u>11,602</u>

#### **7. Events after the end of the reporting period**

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

#### **8. Related party transactions**

During the financial year there were no related party transactions recorded outside of the normal course of business.

**Hall Power Services Limited**

**Notes to the abridged financial statements (continued)**

**Financial year ended 30 June 2025**

**9. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 8 April 2026.