

ENERGY SMART CONSTRUCTION LIMITED

REPORTS AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH APRIL 2025

ENERGY SMART CONSTRUCTION LIMITED

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ENERGY SMART CONSTRUCTION LIMITED

COMPANY INFORMATION

Directors **Linda O'Halloran Ward**

Secretary **Jamie Ward**

Company Number **718738**

Registered Office **21 Sunnyside Lawns
Dun Brinn
Athy
Co Kildare**

Bankers **Allied Irish Bank
Athy
Co Kildare**

Accountants **C Royal & Co
B23 KCR Business Park
Ravensdale Park
Dublin 12**

Business Address **21 Sunnyside Lawns
Dun Brinn
Athy
Co Kildare**

ENERGY SMART CONSTRUCTION LIMITED

DIRECTORS DECLARATION

ON THE UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2025

In relation to the financial statements as set out on pages 2 to 4:

- (a) 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 that the company will continue in business.
- (b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ending 30th April 2025.

On Behalf Of the Board

Linda Ward

Date:

31st January 2026

ENERGY SMART CONSTRUCTION LIMITED

BALANCE SHEET AS AT 30TH APRIL 2025

		<u>2025</u>	<u>2024</u>
<u>Assets Employed</u>	<u>Note</u>	<u>€</u>	<u>€</u>
<u>Fixed Assets</u>		11,120	
Tangible Assets	2	—	15,783
<u>Current Assets</u>		-	
Closing Stock, WIP		68,857	
Debtors & Prepayments		29,122	45,650
Cash at hand and in Bank		—	9,730
		97,979	19,980
		(25,504)	75,360
<u>Creditors</u> (Amounts Falling Due Within One Year)	4	—	(40,676)
		72,475	
<u>Net Current Assets</u>		—	34,686
		83,595	
<u>Total Assets Less Current Liabilities</u>		(6,841)	50,467
<u>Creditors</u> (Amounts Falling Due After More Than One Year)	5	-	(13,343)
		—	
<u>Net Assets</u>		76,754	37,124
		—	
		—	
<u>Capital & Reserves</u>			
Called Up Share Capital	6	100	100
Profit & Loss Account		76,654	37,024
		—	
<u>Equity Shareholders Funds</u>		76,754	37,124
		—	
		—	

ENERGY SMART CONSTRUCTION LIMITED

BALANCE SHEET AS AT 30TH APRIL 2025 (continued)

We as Directors of Energy Smart Construction Limited, state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be “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 *section 358 or 359*, as appropriate, is complied with,
- (c) no notice under *subsection (1) of section 334* has, in accordance with *subsection (2)* of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to—
 - (i) keep adequate accounting records and prepare statutory 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 year, and
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014

On behalf of the board:

Linda Ward

31st January 2026

Date

ENERGY SMART CONSTRUCTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30TH APRIL 2025

1. ACCOUNTING POLICIES

(a) Historical Cost Convention

The financial statements are prepared under the Historical Cost Convention.

(b) Depreciation

Fixed Assets are stated at cost less accumulated depreciation. Depreciation has been calculated to write off the cost of the fixed assets over their useful lives at the following annual rates:-

Plant & Machinery	12.5%	On Cost
Fixtures & Fittings	12.5%	On Cost
Motor Vehicles	20%	On Cost

ENERGY SMART CONSTRUCTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30TH APRIL 2025

2. FIXED ASSETS

	<u>Fixtures & Fittings</u>	<u>Motor Vehicles</u>	<u>Plant & Machinery</u>	<u>Total</u>
<u>Cost Or Valuation</u>	<u>€</u>	<u>€</u>	<u>€</u>	<u>€</u>
As At 1st May 2024	1,787	20,321	3,000	25,108
Additions	-	-	-	-
Disposals	-	-	-	-
	_____	_____	_____	_____
As At 30 th April 2025	1,787	20,321	3,000	25,108
	_____	_____	_____	_____
<u>Depreciation</u>				
As At 1st May 2024	446	8,128	750	9,324
Charges For The Year	223	4,064	375	4,662
Disposals	-	-	-	-
	_____	_____	_____	_____
As At 30 th April 2025	669	12,192	1,125	12,861
	_____	_____	_____	_____
<u>Net Book Amounts</u>				
As At 30 th April 2025	1,118	8,129	1,875	11,122
	_____	_____	_____	_____
As At 30 th April 2024	1,341	12,193	2,250	15,784

ENERGY SMART CONSTRUCTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30TH APRIL 2025

3.	<u>DEBTORS & PREPAYMENTS</u>	<u>2025</u>	<u>2024</u>
		€	€
	Trade Debtors	-	-
	Prepayments	68,857	9,730
		<hr/>	<hr/>
		68,857	9,730
		<hr/>	<hr/>
4.	<u>CREDITORS</u> (Amounts Falling Due Within One Year)	<u>2025</u>	<u>2024</u>
		€	€
	Trade Creditors	6,633	22,507
	Accruals	1,250	1,100
	Taxation	14,042	13,470
	Short Term Loan	3,579	3,599
		<hr/>	<hr/>
		25,504	40,676
		<hr/>	<hr/>
5.	<u>CREDITORS</u> (Amounts Falling Due After More Than One Year)	<u>2025</u>	<u>2024</u>
		€	€
	Directors Loan	313	2,846
	Long Term Loan	6,528	10,497
		<hr/>	<hr/>
		6,841	13,343
		<hr/>	<hr/>

ENERGY SMART CONSTRUCTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30TH APRIL 2025

6. SHARE CAPITAL

	<u>2025</u>	<u>2024</u>
<u>Authorised</u>	<u>€</u>	<u>€</u>
100,000 Ordinary Shares of €1.00 Each	100,000	100,000
	=====	=====
<u>Allotted Called Up And Fully Paid</u>		
100 Ordinary Shares of €1.00 Each	100	100
	=====	=====

7. DIRECTORS AND SECRETARY'S INTERESTS

The interests of the Directors and Secretary in the shares of the company as recorded in the register maintained by the company in accordance with the provisions of the Companies Act 2014 were:

	<u>2025</u>	<u>2024</u>
<u>Linda Ward</u>		
- 100 Ordinary Shares of €1.00 Each	100	100
	-----	-----
	100	100
	-----	-----
	-----	-----

8. APPROVAL OF FINANCIAL STATEMENTS

The Financial Statements were approved by the Directors at a meeting held on 31st January 2026.