SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

ABRIDGED FINANCIAL STATEMENTS

SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS	**Robert Donnelly** **Denise Donnelly** **Frank Donnelly** **Shelton Donnelly**
SECRETARY	**Robert Donnelly**
REGISTERED OFFICE	**Unit 25, Block 503C,** **Greenogue Business Park** **Rathcoole** **Co. Dublin**
BANKERS	**Bank of Ireland,** **College Green** **Dublin 2**
ACCOUNTANTS	**L. Dempsey & Company,** **Chartered Certified Accountants,** **18 Inns Court,** **Winetavern Street,** **Dublin 8.**

SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES

Company law requires the directors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the company and for the profit and loss for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper books of account which disclose with reasonable accuracy, at any time, the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

DIRECTORS DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements set out on pages 6 – 9

The directors approve these financial statements and confirm they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments 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 L Dempsey & Co., 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 31st August 2025.

______________Robert Donnelly Director

______________Denise Donnelly Director

16th March 2026

SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

ACCOUNTING POLICIES

1. Basis of Accounting

The Financial Statements have been prepared on the going concern basis under The historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as promulgated by the Association of Chartered Certified Accountants and the Companies Act 2014.

2. Tangible Assets

Tangible assets are stated at cost less accumulated depreciation.

3. Depreciation

Depreciation is provided to write off the cost of tangible assets evenly over the period of their expected useful lives.

4. Cash Flow Statement

The company meets the size criteria for a small company set by section 350 of the Companies Act 2014, and therefore, in accordance with FRS 1: Cash Flow Statement it has not prepared a cash flow statement.

5. Turnover

Turnover represents net sales to customers and excludes Vat added Tax.

6. Stocks

Stocks are valued at the lower of cost and net realisable value. Net realizable Value comprises the actual or estimated net selling price less all costs to completion or to be incurred in marketing selling and distribution.

7. Pensions

Pension benefits are met by payments to a defined contribution pension Find. Contributions are charged to the profit and loss account in the year they fall due. The assets are held separately from those of the company in an independently administered fund.

SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

BALANCE SHEET

AS AT

31st AUGUST 2025

	Notes	2025 €	2024 €
TANGIBLE ASSETS			
Fixed assets	7	111357	120882
CURRENT ASSETS			
Stock and W.I.P.		175000	75000
Bank		1949937	1961818
Debtors	5	250859	124503
		2375796	2161321
CREDITORS(amounts falling due within 1 year)	6	286987	116173
NET CURRENT ASSETS		2088809	2045148
TOTAL ASSETS LESS CURRENT LIABILITIES		2200166	2166030
CREDITORS(amounts falling due after 1 year)		-	-
TOTAL NET ASSETS		€2200166	€2166030
CAPITAL AND RESERVES			
Called up Share Capital	8	127	127
Profit and Loss Account	9	2200039	2165903
		€2200166	€2166030

SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

BALANCE SHEET

AS AT

31 AUGUST 2025

We as directors of Superior Electrical and Mechanical Services Limited, 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 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) We acknowledge the company's obligation 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 positions of the company at the end of its financial year and of its profit or loss for such a 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; 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.

____________________ Robert Donnelly Director

____________________ Denise Donnelly Director

16th March 2026

SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

1. Creditors (amounts falling due within 1 year)

	2025	2024
	€	€
Trade creditors and accruals	264307	94587
Taxation and social welfare	22680	21586
	€286987	€116173

7. Tangible Assets

Cost	Motor Vehicle	Fixtures & Equipment	Total
	€	€	€
At 1 September 2024	361645	43878	405523
Additions	21070	10500	31570
Disposals	16675	-	16675
At 31 August 2025	366040	54378	420418
Accumulated Depreciation			
At 1 September 2024	241362	43279	284641
Disposals	6179	-	6179
Charge for period	27374	3225	30599
At 31 August 2025	262557	46504	309061
Net Book Value			
At 31 August 2025	€103843	€7874	€111357
At 31 August 2024	€120283	€599	€120882

In respect of previous year

Cost	Motor Vehicle	Fixtures & Equipment	Total
	€	€	€
At 1 September 2023	361645	43878	405523
Additions	-	-	-
Disposals	-	-	-
At 31 August 2024	361645	43878	405523
Accumulated Depreciation			
At 1 September 2023	211912	42679	254591
Disposals	-	-	-
Charge for period	29450	600	30050
At 31 August 2024	241362	43279	284641
Net Book Value			
At 31 August 2024	€120283	€599	€120882
At 31 August 2023	€149733	€1199	€150932

SUPERIOR ELECTRICAL AND MECHANICAL SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

2. Debtors

This comprises amounts due within one year	2025	2024
Trade debtors	€250859	€124503

4. Share Capital

Authorised equity	
1,000,000 Ordinary Shares of €1.27 each	1,270,000
Allotted, called up and fully paid equity	
100 Ordinary Shares of €1.27 each	127

The directors interest in the company's are as follows;

	Robert Donnelly €1 Ord. Shares
At the start of the year	100
At the end of the year	100

5. Turnover

All turnover derives from activities carried on in the Republic of Ireland and comprises Electrical and mechanical services.

6. Employees

The average number of employees during the year was fifteen.

	2025	2024
Directors	4	4
Administration	1	1
Other employees	4	5
	9	10

7. Pension Information

The company operates an externally funded defined contribution pension Scheme. The assets of the scheme are vested in independent trustees for the sole benefit of the relevant employees.

8. Approval of Financial Statements

The financial statements were approved by the directors on 16th March 2026.