

Registration number 055848

O' Regan Electrical Engineering (Cork) Ltd.

Abridged accounts

for the year ended 31st March 2025

O' Regan Electrical Engineering (Cork) Ltd.

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O' Regan Electrical Engineering (Cork) Ltd.

Directors and other information

Directors	Mr. James Spillane Mr. John O' Regan Mr. Denis O'Regan
Secretary	John O' Regan
Company number	055848
Accountants	Lyons Mulcahy & Co. 41. St. Lukes Cross, Cork.
Business address	12. Rutland Street, Cork.
Bankers	Bank of Ireland Plc., 83. South Mall, Cork.

O' Regan Electrical Engineering (Cork) Ltd.

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

Directors' and secretary and their interests in shares of the company

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

	Ordinary shares	
	31/03/25	31/03/24
Mr. James Spillane	1,550	1,550
Mr. John O' Regan	1,770	1,770
Mr. Denis O'Regan	1,020	1,020
Company secretary		
John O' Regan	1,770	1,770

The original report was approved by the board on 16/02/26 and signed on its behalf by

John O'Regan

Director

Denis O'Regan

Director

O' Regan Electrical Engineering (Cork) Ltd.

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish Company law requires the directors to prepare statutory financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether the statutory 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.
- 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 and enable them to ensure that the statutory 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 financial statements as set out on pages 4 to 8 :

- 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 Lyons Mulcahy & Co. all the company's accounting records and provided all the information, books or documents 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 period 31st March 2025

On behalf of the board

Denis O'Regan
Director

John O'Regan
Director

Date: 16th February 2026

O' Regan Electrical Engineering (Cork) Ltd.

**Abridged balance sheet
as at 31/03/25**

	Notes	€	€	€	€
Fixed assets					
Tangible assets	3		1,082		1,082
Current assets					
Stocks		5,250		10,178	
Debtors		53,662		44,922	
Cash at bank and in hand		114,724		114,247	
		<u>173,636</u>		<u>169,347</u>	
Creditors: amounts falling due within one year		<u>(62,582)</u>		<u>(66,715)</u>	
Net current assets			<u>111,054</u>		<u>102,632</u>
Total assets less current liabilities			112,136		103,714
Net assets			<u>112,136</u>		<u>103,714</u>
Capital and reserves					
Called up share capital			6,349		6,349
Profit and loss account			105,787		97,365
Equity shareholders' funds			<u>112,136</u>		<u>103,714</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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.

The abridged accounts were approved by the Board on 16/02/26 and signed on its behalf by

Denis O'Regan
Director

John O'Regan
Director

The notes on pages 5 to 8 form an integral part of these financial statements.

O' Regan Electrical Engineering (Cork) Ltd.
Notes to the abridged financial statements
for the year ended 31/03/25

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

2. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

	2025	2024
Administration	1	1
Electrical Contractors	2	2
	3	3
	3	3

Employment costs

	2025	2024
	€	€
Wages and salaries	30,599	34,216
Employers' PRSI	1,492	2,021
	32,091	36,237
	32,091	36,237

O' Regan Electrical Engineering (Cork) Ltd.
Notes to the abridged financial statements
for the year ended 31/03/25

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2.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	5,945	11,389
	<u>5,945</u>	<u>11,389</u>

3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 01/04/24	3,082	3,082
At 31/03/25	3,082	3,082
	<u>3,082</u>	<u>3,082</u>
Depreciation		
At 01/04/24	2,000	2,000
At 31/03/25	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
Net book values		
At 31/03/25	1,082	1,082
	<u>1,082</u>	<u>1,082</u>
 Cost		
At 31/03/24	3,082	3,082
	<u>3,082</u>	<u>3,082</u>
Depreciation		
At 31/03/24	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
Net book values		
At 31/03/24	1,082	1,082
	<u>1,082</u>	<u>1,082</u>

O' Regan Electrical Engineering (Cork) Ltd.
Notes to the abridged financial statements
for the year ended 31/03/25

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4. Directors and their interests

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

	Ordinary shares	
	2025	2024
Mr. James Spillane	1,550	1,550
Mr. John O' Regan	1,770	1,770
Mr. Denis O'Regan	1,020	1,020
	4,340	4,340
	4,340	4,340

Other Shareholders

- Daniel O'Regan	220
- Anne O' Regan	220
- Margaret Spillane	220
	660
	660

5. Share capital

	2025	2024
	€	€
Authorised equity		
5,000 Ordinary shares of €1.27 each	6,350	6,350
	6,350	6,350
	6,350	6,350
Allotted, called up and fully paid share capital		
5,000 Ordinary Shares @ €1.27 each	6,350	6,350
	6,350	6,350
	6,350	6,350

6. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

O' Regan Electrical Engineering (Cork) Ltd.
Notes to the abridged financial statements
for the year ended 31/03/25

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7. Approval of financial statements

The board of directors approved these financial statements for issue on 16 February 2026.