

Company Number: 266593

Midland Mould and Engineering Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Midland Mould and Engineering Limited

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Midland Mould and Engineering Limited

DIRECTORS AND OTHER INFORMATION

Directors	John Finnerty Caroline Finnerty
Company Secretary	Caroline Finnerty
Company Number	266593
Registered Office	Clonlonan Moate Co. Westmeath Ireland
Business Address	Kilbeggan Industrial Estate Streamstown Road Kilbeggan Co. Westmeath Ireland
Accountants	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Tullamore Co. Offaly R35A2Y4 Ireland

Midland Mould and Engineering Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Directors' declaration on unaudited financial statements

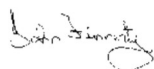
In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 they have made available to BCA Tax & Business Consultants Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

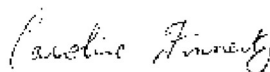
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 September 2025."

Signed on behalf of the board



John Finnerty
Director

20 January 2026



Caroline Finnerty
Director

20 January 2026

Midland Mould and Engineering Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>604,826</u>	<u>533,158</u>
Current Assets			
Stocks	6	74,022	70,012
Debtors	7	244,345	236,980
Cash and cash equivalents		<u>448,485</u>	<u>387,511</u>
		<u>766,852</u>	<u>694,503</u>
Creditors: amounts falling due within one year	8	<u>(120,244)</u>	<u>(116,437)</u>
Net Current Assets		<u>646,608</u>	<u>578,066</u>
Total Assets less Current Liabilities		<u>1,251,434</u>	<u>1,111,224</u>
Provisions for liabilities	9	<u>(22,463)</u>	<u>(16,410)</u>
Net Assets		<u><u>1,228,971</u></u>	<u><u>1,094,814</u></u>
Capital and Reserves			
Called up share capital presented as equity		34,073	34,073
Other reserves	10	337	337
Retained earnings		<u>1,194,561</u>	<u>1,060,404</u>
Equity attributable to owners of the company		<u><u>1,228,971</u></u>	<u><u>1,094,814</u></u>

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

We as Directors of Midland Mould and Engineering 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,

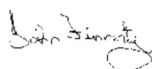
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

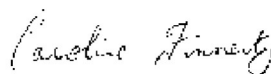
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of 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. The company 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 and the small companies' regime.

Approved by the board on 20 January 2026 and signed on its behalf by:



John Finnerty
Director



Caroline Finnerty
Director

Midland Mould and Engineering Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 September 2025

	Called up share capital €	Capital conversion reserve €	Retained earnings €	Total €
At 1 October 2023	34,073	337	999,335	1,033,745
Profit for the financial year	-	-	61,069	61,069
At 30 September 2024	34,073	337	1,060,404	1,094,814
Profit for the financial year	-	-	134,157	134,157
At 30 September 2025	34,073	337	1,194,561	1,228,971

Midland Mould and Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Midland Mould and Engineering Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Clonlonan, Moate, Co. Westmeath, Ireland. The principal activity of the company is the manufacture of steel moulds for all concrete products used in the building trade. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 20% Reducing balance
Computers	- 15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Midland Mould and Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>72,479</u>	<u>62,937</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 12, (2024 - 10).

	2025	2024
	Number	Number
Administration	2	2
Engineering	10	8
	<u>12</u>	<u>10</u>

Midland Mould and Engineering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

5. Tangible assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Computers	Total
	€	€	€	€	€	€
Cost						
At 1 October 2024	495,088	552,675	53,334	123,318	4,847	1,229,262
Additions	14,120	71,260	20,045	30,618	8,104	144,147
At 30 September 2025	509,208	623,935	73,379	153,936	12,951	1,373,409
Depreciation						
At 1 October 2024	172,581	398,521	41,136	79,838	4,028	696,104
Charge for the financial year	10,184	40,469	5,464	14,819	1,543	72,479
At 30 September 2025	182,765	438,990	46,600	94,657	5,571	768,583
Net book value						
At 30 September 2025	326,443	184,945	26,779	59,279	7,380	604,826
At 30 September 2024	322,507	154,154	12,198	43,480	819	533,158

Midland Mould and Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

6. Stocks	2025	2024
	€	€
Raw materials	46,434	17,782
Work in progress	27,588	52,230
	<u>74,022</u>	<u>70,012</u>

The replacement cost of stock did not differ significantly from the figures shown.

7. Debtors	2025	2024
	€	€
Trade debtors	232,956	220,722
Other debtors	5,000	10,000
Prepayments	6,389	6,258
	<u>244,345</u>	<u>236,980</u>

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	39,479	55,314
Taxation	76,020	56,728
Directors' current accounts (Note 12)	75	75
Accruals	4,670	4,320
	<u>120,244</u>	<u>116,437</u>

9. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances	Total	Total
	€	2025 €	2024 €
At financial year start	16,410	16,410	15,528
Charged to profit and loss	6,053	6,053	882
At financial year end	<u>22,463</u>	<u>22,463</u>	<u>16,410</u>

10. Income Statement

	Capital conversion reserve fund	Profit and loss account	Total
	€	€	€
At 1 October 2024	337	1,060,404	1,060,741
Profit for the financial year	-	134,157	134,157
At 30 September 2025	<u>337</u>	<u>1,194,561</u>	<u>1,194,898</u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

Midland Mould and Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	69,548	68,424
Pension contributions	-	20,000
	<u>69,548</u>	<u>88,424</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
John Finnerty	75	75
	<u>75</u>	<u>75</u>

13. Controlling interest

The company is under the control of John Finnerty who owns 67% of the issued share capital. John Finnerty is the ultimate controlling party.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 January 2026.