

Company Number: 78759

Weldenge Consumables Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 November 2025

Weldenge Consumables Limited

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Weldenge Consumables Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 November 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Upton Ryan 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 director confirms 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 November 2025."

Signed on behalf of the board

Joseph Donnelly
Director

26 February 2026

Weldenge Consumables Limited
STATEMENT OF FINANCIAL POSITION

as at 30 November 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	<u>96,309</u>	<u>54,383</u>
Current Assets			
Stocks	6	12,500	8,500
Debtors	7	141,836	75,069
Cash and cash equivalents		<u>421,279</u>	<u>509,224</u>
		<u>575,615</u>	<u>592,793</u>
Creditors: amounts falling due within one year	8	<u>(118,386)</u>	<u>(96,798)</u>
Net Current Assets		<u>457,229</u>	<u>495,995</u>
Total Assets less Current Liabilities		553,538	550,378
Creditors:			
amounts falling due after more than one year	9	<u>1,731</u>	<u>(150)</u>
Net Assets		<u><u>555,269</u></u>	<u><u>550,228</u></u>
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings		<u>555,266</u>	<u>550,225</u>
Shareholders' Funds		<u><u>555,269</u></u>	<u><u>550,228</u></u>

Weldenge Consumables Limited

STATEMENT OF FINANCIAL POSITION

as at 30 November 2025

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.

I as Director of Weldenge Consumables 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) I 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 26 February 2026 and signed on its behalf by:

Joseph Donnelly
Director

Weldenge Consumables Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 November 2025

	Called up share capital €	Retained earnings €	Total €
At 1 December 2023	3	478,466	478,469
Profit for the financial year	-	71,759	71,759
At 30 November 2024	3	550,225	550,228
Profit for the financial year	-	5,041	5,041
At 30 November 2025	3	555,266	555,269

Weldenge Consumables Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

1. General Information

Weldenge Consumables Limited is a company limited by shares incorporated in Ireland

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 November 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. 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 and services provided by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Reducing balance
Motor vehicles	-	15% Reducing balance
Computer Equipment	-	20% 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.

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.

Weldenge Consumables Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

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 Statement of Financial Position 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 (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	14,578	3,855
(Profit) on disposal of property, plant and equipment	-	(1,052)
	<u>14,578</u>	<u>2,803</u>

4. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

5. Property, plant and equipment

	Fixtures, fittings and equipment	Motor vehicles	Computer Equipment	Total
	€	€	€	€
Cost				
At 1 December 2024	5,564	83,203	3,192	91,959
Additions	-	56,504	-	56,504
At 30 November 2025	<u>5,564</u>	<u>139,707</u>	<u>3,192</u>	<u>148,463</u>
Depreciation				
At 1 December 2024	3,364	31,910	2,302	37,576
Charge for the financial year	330	14,025	223	14,578
At 30 November 2025	<u>3,694</u>	<u>45,935</u>	<u>2,525</u>	<u>52,154</u>
Net book value				
At 30 November 2025	<u>1,870</u>	<u>93,772</u>	<u>667</u>	<u>96,309</u>
At 30 November 2024	<u>2,200</u>	<u>51,293</u>	<u>890</u>	<u>54,383</u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	12,500	8,500
	<u>12,500</u>	<u>8,500</u>

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

Weldenge Consumables Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

7. Debtors	2025	2024
	€	€
Trade debtors	124,049	74,727
Taxation	16,968	-
Prepayments	819	342
	<u>141,836</u>	<u>75,069</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	111,650	81,170
Taxation	2,015	13,855
Accruals	4,721	1,773
	<u>118,386</u>	<u>96,798</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Director's loan accounts (Note 12)	(1,731)	150
	<u>(1,731)</u>	<u>150</u>
10. Income Statement	2025	2024
	€	€
At 1 December 2024	550,225	478,466
Profit for the financial year	5,041	71,759
	<u>555,266</u>	<u>550,225</u>
At 30 November 2025		
	<u>555,266</u>	<u>550,225</u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 November 2025.		
12. Director's remuneration and transactions	2025	2024
	€	€
Director's remuneration		
Remuneration	45,651	33,205
	<u>45,651</u>	<u>33,205</u>
The following amounts are repayable to the director:		
	2025	2024
	€	€
Joseph Donnelly	(1,731)	150
	<u>(1,731)</u>	<u>150</u>
13. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		
14. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 26 February 2026.		