

Company Number: 757468

Kildare Mechanical Engineering Limited

Abridged Unaudited Financial Statements

**for the financial period from 12 February 2024 (date of incorporation) to 30 April
2025**

Kildare Mechanical Engineering Limited

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Kildare Mechanical Engineering Limited

DIRECTOR AND OTHER INFORMATION

Director	Mark Elders (Appointed 12 April 2024)
Company Secretary	Adrienne Hussy (Appointed 12 February 2024)
Company Number	757468
Registered Office and Business Address	Royal Oak Moyvalley Co. Kildare W91 DXF2 Ireland
Accountants	Michael McDonnell & Company Accountants Limited Chartered Certified Accountants Main Street Enfield Co.Meath

Kildare Mechanical Engineering Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 12 February 2024 (date of incorporation) to 30 April 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 period. 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 are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period 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 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.

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 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 director confirms that they have made available to Michael McDonnell & Company Accountants Limited, (Chartered Certified 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 period from 12 February 2024 (date of incorporation) to 30 April 2025."

Signed on behalf of the board

Mark Elders
Director

17 February 2026

Kildare Mechanical Engineering Lintied
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Kildare Mechanical Engineering Lintied
for the financial period from 12 February 2024 (date of incorporation) to 30 April
2025

In accordance with our engagement letter dated 4 December 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 12 February 2024 (date of incorporation) to 30 April 2025 as set out on pages 6 to 10 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Kildare Mechanical Engineering Lintied, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the period ended 30 April 2025 your duty to ensure that Kildare Mechanical Engineering Lintied has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Kildare Mechanical Engineering Lintied. You consider that Kildare Mechanical Engineering Lintied is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Kildare Mechanical Engineering Lintied. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

Michael McDonnell
for and on behalf of
MICHAEL MCDONNELL & COMPANY ACCOUNTANTS LIMITED
Chartered Certified Accountants and Statutory Auditors
Main Street
Enfield
Co.Meath

17 February 2026

Kildare Mechanical Engineering Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	Apr 25 €
Current Assets		
Debtors	6	8,489
Cash and cash equivalents		27,362
		<u>35,851</u>
Creditors: amounts falling due within one year	7	<u>(7,441)</u>
Net Current Assets		<u>28,410</u>
Total Assets less Current Liabilities		<u>28,410</u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		28,310
Equity attributable to owners of the company		<u>28,410</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.

I as Director of Kildare Mechanical 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) 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 period and of its profit or loss for such a financial period 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 17 February 2026 and signed on its behalf by:

Mark Elders
Director

Kildare Mechanical Engineering Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	28,310	28,310
Net proceeds of equity Ordinary share issue	100	-	100
At 30 April 2025	100	28,310	28,410

Kildare Mechanical Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 12 February 2024 (date of incorporation) to 30 April 2025

1. General Information

Kildare Mechanical Engineering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 757468. The registered office of the company is Royal Oak, Moyvalley, Co. Kildare, W91 DXF2, Ireland which is also the principal place of business of the company. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 April 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 period, 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.

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 Statement of Financial Position bank overdrafts are shown within Creditors.

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.

Kildare Mechanical Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 12 February 2024 (date of incorporation) to 30 April 2025

8. Income Statement

	Apr 25
	€
At 12 February 2024	-
Profit for the financial period	<u>28,310</u>
At 30 April 2025	<u><u>28,310</u></u>

9. Capital commitments

The company had no material capital commitments at the financial period-ended 30 April 2025.

10. Director's remuneration

	Apr 25
	€
Remuneration	<u><u>36,000</u></u>

11. Controlling interest

The company is controlled by Mark Elders, who is the ultimate controlling party.

12. Events After the End of the Reporting Period

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 17 February 2026.