

**Registered number: 605308**

**MZA CONSULTING ENGINEERS LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

# MZA CONSULTING ENGINEERS LIMITED

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# **MZA CONSULTING ENGINEERS LIMITED**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

*FOR THE YEAR ENDED 30 APRIL 2025*

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 and 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 as set out on pages 2 to 12:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Ormsby & Rhodes Limited all 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 30 April 2025.

On behalf of the board

**Michael Smith**  
Director

Date: 26 January 2026

**Laura O'Leary**  
Director

Date: 26 January 2026

# MZA CONSULTING ENGINEERS LIMITED

## ABRIDGED BALANCE SHEET

AS AT 30 APRIL 2025

	Note	2025 €	2025 €	2024 €	2024 €
<b>Fixed assets</b>					
Tangible assets	7		357		685
			<u>357</u>		<u>685</u>
<b>Current assets</b>					
Debtors: amounts falling due within one year	8	71,355		71,079	
Cash at bank and in hand		11,599		16,651	
		<u>82,954</u>		<u>87,730</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	9	(29,190)		(29,449)	
<b>Net current assets</b>			<u>53,764</u>		<u>58,281</u>
<b>Net assets</b>			<u>54,121</u>		<u>58,966</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			120		120
Profit and loss account			54,001		58,846
<b>Shareholders' funds</b>			<u>54,121</u>		<u>58,966</u>

We, as directors of MZA Consulting Engineers Limited, state that:

- these financial statements have been prepared in accordance with the small companies regime.
- the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- 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 state 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 Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

**Michael Smith**  
Director

**Laura O'Leary**  
Director

Date: 26 January 2026

Date: 26 January 2026

The notes on pages 4 to 12 form part of these financial statements.

# MZA CONSULTING ENGINEERS LIMITED

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 30 APRIL 2025*

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	€	€	€
At 1 May 2024	120	58,846	58,966
Loss for the year	-	(4,845)	(4,845)
<b>At 30 April 2025</b>	<b>120</b>	<b>54,001</b>	<b>54,121</b>

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 30 APRIL 2024*

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	€	€	€
At 1 May 2023	120	63,701	63,821
Loss for the year	-	(4,855)	(4,855)
<b>At 30 April 2024</b>	<b>120</b>	<b>58,846</b>	<b>58,966</b>

The notes on pages 4 to 12 form part of these financial statements.

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 APRIL 2025*

### 1. GENERAL INFORMATION

MZA Consulting Engineers Limited is a private company limited by shares incorporated in the Republic of Ireland. The registered office of the company is located at 9 Clare Street, Dublin 2, D02 HH30. The principal activity of the company is to provide a building engineering consultancy service.

### 2. ACCOUNTING POLICIES

#### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The functional and presentational currency is Euro.

The financial statements fully comply with Section 1A of Financial Reporting Standard 102.

The following principal accounting policies have been applied:

#### 2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### **Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

#### 2.3 PENSIONS

##### **Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 APRIL 2025*

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.4 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

#### 2.5 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- 12.5% Straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

#### 2.6 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.7 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### 2.8 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.9 FINANCIAL INSTRUMENTS

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

##### **Impairment of financial assets**

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

##### **Basic financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.9 FINANCIAL INSTRUMENTS (continued)

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

##### **Derecognition of financial instruments**

##### **Derecognition of financial assets**

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

### 3. JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

#### **a) Useful economic life of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

#### **b) Recoverability of debtors**

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the ageing profile of debtors are considered.

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

### 4. (LOSS)/PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The operating (loss)/profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	328	328
Defined contribution pension cost	4,029	3,626
	<u>4,029</u>	<u>3,626</u>

### 5. DIRECTORS' REMUNERATION

	2025	2024
	€	€
Directors' emoluments	80,707	75,560
Company contributions to defined contribution pension schemes	4,029	3,626
	<u>84,736</u>	<u>79,186</u>

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

### 6. TAXATION

	2025 €	2024 €
<b>Corporation tax</b>		
Current tax on profits for the year	-	1,243
Adjustments in respect of previous periods	<b>949</b>	4,672
	<b>949</b>	5,915
<b>Total current tax</b>	<b>949</b>	5,915
<b>Deferred tax</b>		
<b>Total deferred tax</b>	-	-
<b>Tax on (loss)/profit</b>	<b>949</b>	5,915

### FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is the same as (2024 - the same as) the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%) as set out below:

	2025 €	2024 €
(Loss)/profit on ordinary activities before tax	<b>(3,896)</b>	1,060
(Loss)/profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	<b>(487)</b>	133
<b>Effects of:</b>		
Adjustments to tax charge in respect of prior periods	<b>949</b>	4,672
Adjustment in research and development tax credit leading to an increase (decrease) in the tax charge	-	-
Unrelieved tax losses carried forward	<b>487</b>	-
Close company surcharge	-	1,110
<b>Total tax charge for the year</b>	<b>949</b>	5,915

### FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

There were no factors that may affect future tax charges.

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

### 7. TANGIBLE FIXED ASSETS

	Computer equipment €
<b>Cost or valuation</b>	
At 1 May 2024	2,622
At 30 April 2025	<u>2,622</u>
<b>Depreciation</b>	
At 1 May 2024	1,937
Charge for the year on owned assets	328
At 30 April 2025	<u>2,265</u>
<b>Net book value</b>	
At 30 April 2025	<u>357</u>
At 30 April 2024	<u>685</u>

### 8. DEBTORS

	2025 €	2024 €
Trade debtors	68,270	46,232
Other debtors	2,400	4,585
Prepayments	685	20,262
	<u>71,355</u>	<u>71,079</u>

### 9. CREDITORS: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	5,228	-
Amounts owed to group undertakings	16,948	16,948
PAYE/PRSI/USC	5,715	2,680
Other creditors	700	5,321
Accruals	599	4,500
	<u>29,190</u>	<u>29,449</u>

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

### 10. FINANCIAL INSTRUMENTS

	2025 €	2024 €
<b>Financial assets that are debt instruments measured at amortised costs:</b>		
Trade debtors	68,270	46,232
Other debtors	120	120
	<u>68,390</u>	<u>46,352</u>
	<u><u>68,390</u></u>	<u><u>46,352</u></u>
	2025 €	2024 €
<b>Financial liabilities measured at amortised costs due within one year:</b>		
Amounts owed to group companies	16,948	16,948
Other creditors	700	5,321
	<u>17,648</u>	<u>22,269</u>
	<u><u>17,648</u></u>	<u><u>22,269</u></u>

### 11. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €4,029 (2024 - € 3,626)

# MZA CONSULTING ENGINEERS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

### 12. RELATED PARTY TRANSACTIONS

#### Related Parties

Related party name	Relationship between the parties
MZA Consulting Engineers Limited (United Kingdom company)	Parent company

#### Related Party Balances:

	2025 €	2024
<b>Included in amounts owed to related parties are the following balances:</b>		
MZA Consulting Engineers (London) Limited	<u>16,948</u>	<u>16,948</u>
	2025 €	2024 €
<b>The following related party transactions occurred in the year:</b>		
Sales to MZA Consulting Engineers (London) Limited	<u>124,770</u>	<u>123,898</u>

### 13. CONTROLLING PARTY

The company is controlled by MZA Consulting Engineers Limited, which is the parent company.

### 14. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 26 January 2026