

Company Number: 762609

Conpro Mechanical Limited

Abridged Unaudited Financial Statements

for the financial period from 23 April 2024 (date of incorporation) to 30 April 2025

Conpro Mechanical Limited
CONTENTS

	Page
Directors and Other Information	3
Balance Sheet	4
Notes to the Financial Statements	5 - 7

Conpro Mechanical Limited
DIRECTORS AND OTHER INFORMATION

Directors

Craig Murphy
Ciara Murphy

Company Secretary

Craig Murphy

Company Number

762609

Registered Office and Business Address

47 Seaview Avenue
East Wall
Co. Dublin
D03 XY62

Accountants

MCI Chartered Accountants
Sentinel House
13 Pump Street
Derry
BT48 6JG

Conpro Mechanical Limited
BALANCE SHEET
as at 30 April 2025

	Notes	Apr 25 €
Current Assets		
Debtors	5	26,587
Cash and cash equivalents		1,039
		<u>27,626</u>
Creditors: amounts falling due within one year	6	<u>(19,167)</u>
Net Current Assets		<u>8,459</u>
Total Assets less Current Liabilities		<u>8,459</u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	7	8,359
Shareholders' Funds		<u>8,459</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 Conpro Mechanical 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 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 18 December 2025 and signed on its behalf by:

Craig Murphy
Director

Ciara Murphy
Director

Conpro Mechanical Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 23 April 2024 (date of incorporation) to 30 April 2025

1. General Information

Conpro Mechanical Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 762609. The registered office of the company is 47 Seaview Avenue, East Wall, Co. Dublin, D03 XY62 which is also the principal place of business of the company. The principal activity of the company is pipefitting. 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 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 is measured at the fair value of the consideration receivable net of VAT and discounts. The policies adopted for the recognition of turnover and other income are as follows:

Rendering of services

When the outcome of a transaction can be estimated reliably, turnover from services is recognised by reference to the stage of completion of the contract at the Balance sheet date. The stage of completion is measured by reference to labour hours completed and materials consumed.

Where the outcome cannot be measured reliably, turnover is recognised only to the extent of the expenses recognised that are recoverable.

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.

Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Conpro Mechanical Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 23 April 2024 (date of incorporation) to 30 April 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 12 month 8 days period from 23 April 2024 (date of incorporation) to 30 April 2025.

4. Employees

The average monthly number of employees, including directors, during the financial period was 1.

5. Debtors

	Apr 25 €
Taxation	24,579
Gross amounts due from customers for contract work	2,008
	<u>26,587</u>

6. Creditors
Amounts falling due within one year

	Apr 25 €
Taxation	16,522
Directors' current accounts (Note 8)	895
Accruals	1,750
	<u>19,167</u>

7. Profit and loss account

	Apr 25 €
At 23 April 2024	-
Profit for the financial period	8,359
At 30 April 2025	<u>8,359</u>

continued

Conpro Mechanical Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 23 April 2024 (date of incorporation) to 30 April 2025

8. Directors' remuneration and transactions	Apr 25 €
Remuneration	94,604
	<u><u> </u></u>
The following amounts are repayable to the directors:	
	Apr 25 €
Craig Murphy	895
	<u><u> </u></u>