

Unaudited Abridged Financial
Statements
FE Manufacturing Services Limited

For the financial year ended 31 March 2025

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Company Information

Directors	Miriam Bourke Christopher O' Donnell
Company secretary	Miriam Bourke
Registered number	528397
Registered office	Mill House Henry Street Limerick
Accountants	Grant Thornton Corporate Finance Limited Chartered Accountants Mill House Henry Street Limerick
Bankers	AIB Main Street Blackabbey Adare Co. Limerick

Abridged Balance Sheet

As at 31 March 2025

	Note	2025 €	2024 €
Current assets			
Cash at bank and in hand	4	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>
Total assets less current liabilities		100	100
Net assets			
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital presented as equity	5	<u>100</u>	<u>100</u>
Shareholders' funds		<u>100</u>	<u>100</u>

We, as directors of FE Manufacturing Services Limited, state that:

- (a) The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A for small entities.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2)
- (e) 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.
- (f) 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:

Miriam Bourke
Director

Christopher O' Donnell
Director

Date: 24 February 2026

Date 24 February 2026

The notes on pages 3 to 5 form part of these financial statements.

Notes to the Financial Statements

For the financial year ended 31 March 2025

1. General information

FE Manufacturing Services Limited is a company limited by shares which is incorporated in Ireland registered under the number 528397 with a registered office at Mill House, Henry Street, Limerick. The principal activity of the company is the construction of buildings and civil engineering works. The company has not traded since incorporation.

2. Accounting policies

2.1 Basis of preparation of financial statements

The full financial statements from which these abridged financial statements have been extracted, have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

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

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.

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

2.2 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.

Notes to the Financial Statements

For the financial year ended 31 March 2025

2. Accounting policies (continued)

2.3 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Income and Retained Earnings.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

3. Employees

The company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	100	100
	<u>100</u>	<u>100</u>

Notes to the Financial Statements

For the financial year ended 31 March 2025

5. Share capital

	2025 €	2024 €
Authorised		
1,000,000 (2024 - 1,000,000) Ordinary shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

6. Reserves

Share capital

Share capital represents the nominal value of shares that have been issued.

7. Transactions with directors

There were no transactions with directors during the financial year.

8. Controlling party

The company is controlled by its director Miriam Bourke.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 24 February 2026.