

Middlewood Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Company Number: 287366

Middlewood Limited
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Middlewood Limited
DIRECTOR AND OTHER INFORMATION

Director	Mairead Mulhare
Company Secretary	Tommy Byrne Mairead Mulhare
Company Number	287366
Registered Office and Business Address	The Cross Cloghan Co. Offaly
Accountants	FDC Accountants - Tax Consultants Midlands Region Limited Church Avenue Mullingar Co Westmeath

Middlewood Limited
BALANCE SHEET

as at 31 May 2025

	2025	2024
	€	€
Current assets	32	32
Net Current Assets	<u>32</u>	<u>32</u>
Total Assets less Current Liabilities	<u>32</u>	<u>32</u>
Net Assets	<u>32</u>	<u>32</u>
Capital and Reserves	<u>32</u>	<u>32</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Middlewood 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,

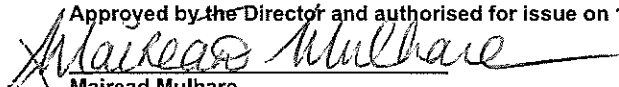
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised for issue on 16 December 2025 :


Mairead Mulhare
Director

Middlewood Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

The financial statements comprising the profit and loss account, balance sheet and related notes constitute the individual financial statements of Middlewood Limited for the financial year ended 31 May 2025.

Middlewood Limited is a company limited by shares incorporated in Ireland. The registered office of the company is The Cross, Cloghan, Co. Offaly 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate 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.

Share capital of the company

Ordinary share capital

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

3. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit brought forward	-	-
Profit carried forward	-	-

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 16 December 2025.