

Midlands Stonemasons Limited
Abridged Financial Statements
For the period 2024/ 2025

Registered in Ireland, No. 721028



Midlands Stonemasons Limited

Company Information

| | |
|--------------------------|--|
| Director | Szymon Szwed |
| Company Secretary | Marlena Szwed |
| Company Number | 721028 |
| Registered Office | 6 Coil Ur Ballymahon Road Athlone Ireland N37C6K8 |
| Accountants | Kinsella McCrea & Associates Chartered Accountants 3 Irish Street Bunclody Co Wexford Y21N4F8 |
| Business Address | Midlands Stonemasons Ltd 6 Coill UR Ballymahon Road Athlone Ireland N37C6K8 |
| Bankers | AIB Athlon Co. Westmeath |



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Midlands Stonemasons Limited

Statement of director's responsibilities and declaration on unaudited abridged financial statements

General Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard 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 abridged financial statements

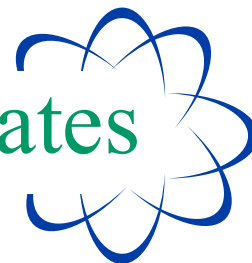
In relation to the abridged financial statements as set out on pages 5 to 7

- The directors approve these financial statements and confirm 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.
- The directors confirm that they made available to Kinsella McCrea & Associates all the company's accounting records and provided all the information necessary for the compilation of the abridged 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 period 2024/2025.

On behalf of the board

Szymon Szwed
Director

Marlena Szwed
Secretary



Accountant's Report to the director of Midlands Stonemasons Limited

In accordance with our engagement letter, and in order to assist you fulfil your duties under the Companies Acts 2014, we have compiled the abridged financial statements of the company which comprise the Balance Sheet and the related notes from the books and information and explanations you have given to us.

This report is made to the company's members, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we are engaged to compile, report to the company's members 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 the company's members, as a body, or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the period 2024/2025 your duty to ensure that the company has kept proper books of account and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirements for an audit for the period.

We have not been instructed to carry out an audit of the abridged financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the abridged financial statements.

SIGNED: Kinsella McCrea & Associate
Chartered Accountants

Date: 12 January 2026

Midlands Stonemasons Limited
Abridged Balance Sheet

2024/2025

| | Notes | € | <u>2024</u> | € | € | <u>2023</u> | € |
|---|-------|---|---------------|-----------------|---|---------------|-----------------|
| Fixed assets | | 0 | | | | | 354 |
| Tangible assets | | | | - | | | - |
| Current assets | | | | | | | |
| Balance Stock | 4 | | 0 | | | 0 | |
| Debtors | | | 3,676 | | | 2,202 | |
| Bank & Cash | | | <u>1,926</u> | | | <u>2,223</u> | |
| | | | 5,602 | | | 4,425 | |
| Creditors: amounts falling due within one year | 5 | | <u>34,031</u> | | | <u>21,530</u> | |
| Net current liabilities | | | | <u>(28,429)</u> | | | <u>(17,105)</u> |
| Total assets less current liabilities | | | | <u>(28,429)</u> | | | <u>(16,751)</u> |
| Capital and reserves | | | | | | | |
| Called up share capital | 6 | | | 100 | | | 100 |
| Profit and loss account | | | | <u>(28,529)</u> | | | <u>(16,851)</u> |
| Equity shareholders' funds | 7 | | | <u>(28,429)</u> | | | <u>(16,751)</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 FRS102 "The Financial Reporting Standard applicable in the UK and ROI" applying Section 1A of that Standard.

We, as Directors of **Midlands Stonemasons 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 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 and liabilities and financial position of the company at the end of its financial year and of its profit and loss for such a 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. 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
- (i) Approved by the board on 12 January 2026 and signed on its behalf by

Szymon Szwed
Director

Marlena Szwed
Secretary

**Notes to the Financial Statements
for the period 2024/2025**

1. Statement of 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.

1.1. Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act, 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Taxation

Current tax, including Irish corporation tax, is provided on the company's taxable profits, at amounts expected to be paid using tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

1.4 Turnover Policy

Turnover represents the total invoice value, inclusive of any value added tax, where applicable, of sales incurred during the year.

**Notes to the Financial Statements
for the period 2024/2025**

| | | |
|--|------------------------|------------------------|
| 5. Creditors: amounts falling due within one year | 2024 | 2023 |
| | € | € |
| Directors Current Accounts (note 8) | 0 | 0 |
| Trade Creditors & Accruals | <u>(19,050)</u> | <u>(21,530)</u> |
| | <u>(19,050)</u> | <u>(21,530)</u> |
| | | |
| 6. Share capital | 2024 | 2023 |
| | € | € |
| Authorised equity | | |
| 100,000 Ordinary shares of €1 each | <u>100,000</u> | <u>100,000</u> |
| | | |
| Allotted, called up and fully paid equity | | |
| 100 Ordinary shares of €1 each | <u>100</u> | <u>100</u> |
| | | |
| 7. Reconciliation of movements in shareholders' funds | 2024 | 2023 |
| | € | € |
| Profit for the year | 6,914 | (28,402) |
| Opening shareholders' funds | <u>(63,884)</u> | <u>(35,842)</u> |
| | | |
| Closing shareholders' funds | <u>(56,970)</u> | <u>(63,884)</u> |

The Following directors had interest free loans during the year. The movements on these loans are as follows:

| 8. Transactions with directors | Szymon Szwed | € | € | Total |
|---------------------------------------|-----------------|---|---|------------------------|
| Balance at beginning of year | (33,214) | | | (33,214) |
| Advanced to Directors | (6,745) | | | (6,745) |
| Repayment by Directors | | | | |
| | | | | |
| Closing balance (Credit) | <u>(39,959)</u> | | | <u>(39,959)</u> |

9. Approval of financial statements

The financial statements were approved by the Board and signed on its behalf on 12 January 2026.



