

Company Number 723955

M-United Construction Limited

Unaudited Abridged Financial Statements

for the financial year ended 31 December 2025

M-United Construction Limited

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Abridged Balance Sheet as at 31 December 2025

	2025 €	2024 €
Fixed assets	3,917	3,793
Current assets	105,238	45,228
Creditors: amounts falling due within one year	(11,954)	(7,481)
Net current assets	93,284	37,747
Total assets less current liabilities	97,201	41,540
Creditors: amounts falling due after more than one year	(89,227)	(31,987)
Net assets	7,974	9,553
Capital and reserves	7,974	9,553

These 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".

We, as director and secretary of M-United Construction Limited (the company), 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) of the Companies Act 2014
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 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 (as a micro company) contained in section 352 Companies Act 2014; 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 of the Companies Act 2014.

On behalf of the Board:

Petar Rusev Petkov
Secretary

1 April 2026

Victor Hariton
Director

1 April 2026

M-United Construction Limited

Notes to the Abridged Financial Statements for the period ended 31 December 2025

1 GENERAL INFORMATION

M-United Construction Limited is a private company limited by shares and incorporated in Ireland. The registered office and principal place of business is at Beechville, 19 Willow Square, Primrose Gate, Hazelhatch Road, Celbridge, Kildare. The nature of the company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been presented in Euro (€) which is the functional currency of the company. All amounts have been rounded to the nearest Euro.

2 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.

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 Companies Act 2014 in respect of the financial period and has applied the rules of the 'Micro Companies Regime' in accordance with Section 280E of Companies Act 2014 and FRS105.

Turnover

Turnover comprises the invoice value of services supplied by the company during the period, exclusive of trade discounts and VAT.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

Share capital of the company

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 year ended 31 December 2025. The comparative figures are for the year ended 31 December 2024.

4 APPROPRIATION OF PROFIT AND LOSS ACCOUNT

	2025	2024
	€	€
Profit brought forward	9,453	9,620
Loss for the period	(1,579)	(167)
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Profit carried forward	7,874	9,453
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M-United Construction Limited

Notes to the Abridged Financial Statements (continued) for the period ended 31 December 2025

4 DIRECTOR'S TRANSACTIONS

During the financial period, the company entered into the following arrangements with the director relating to loans, quasi-loans and credit transactions:

<u>Director: Victor Hariton</u>	2025	2024
	€	€
At the beginning of the financial period	(21,987)	(700)
Advances made during the financial period	-	(36,287)
Amounts repaid during the financial period	-	15,000
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At at the end of the financial period	(21,987)	(21,987)
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5 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the director on 1 April 2026.