

Company Number: 725423

PC Engineering & Fabrication Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

PC Engineering & Fabrication Limited

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PC Engineering & Fabrication Limited
DIRECTOR AND OTHER INFORMATION

Director	Peter Clavin
Company Secretary	Christopher Doyle
Company Number	725423
Registered Office and Business Address	Old Carton Dunboyne Road Maynooth Kildare
Accountants	MGI Ryan Chartered Accountants 5 Clarinda Park North Dun Laoghaire Co Dublin

PC Engineering & Fabrication Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they has made available to MGI Ryan, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Peter Clavin
Director

20 February 2026

PC Engineering & Fabrication Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	1,032	437
Current Assets			
Debtors	7	13,285	107,412
Cash and cash equivalents		64,849	62,613
		78,134	170,025
Creditors: amounts falling due within one year	8	(15,146)	(111,608)
Net Current Assets		62,988	58,417
Total Assets less Current Liabilities		64,020	58,854
Capital and Reserves			
Called up share capital presented as equity	10	3	3
Retained earnings		64,017	58,851
Equity attributable to owners of the company		64,020	58,854

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.

I as Director of PC Engineering & Fabrication 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. 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 20 February 2026 and signed on its behalf by:

Peter Clavin
Director

PC Engineering & Fabrication Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	3	25,079	25,082
Profit for the financial year	-	33,772	33,772
At 31 December 2024	3	58,851	58,854
Profit for the financial year	-	5,166	5,166
At 31 December 2025	3	64,017	64,020

PC Engineering & Fabrication Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

PC Engineering & Fabrication Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 725423. The registered office of the company is Old Carton, Dunboyne Road, Maynooth, Kildare which is also the principal place of business of the company. The principal activity of the company is the supply of engineered and fabricated products. 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 year ended 31 December 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. 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 year, 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

PC Engineering & Fabrication Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation and deferred taxation

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

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the supply of engineered and fabricated products.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	168	73
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

6. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	583	583
Additions	763	763
	<u> </u>	<u> </u>
At 31 December 2025	1,346	1,346
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2025	146	146
Charge for the financial year	168	168
	<u> </u>	<u> </u>
At 31 December 2025	314	314
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	1,032	1,032
	<u> </u>	<u> </u>
At 31 December 2024	437	437
	<u> </u>	<u> </u>

7. Debtors	2025	2024
	€	€
Trade debtors	8,042	106,826
Taxation	4,648	-
Called up share capital not paid	3	3
Prepayments	592	583
	<u> </u>	<u> </u>
	13,285	107,412
	<u> </u>	<u> </u>

PC Engineering & Fabrication Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

8. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		3,846	77,802
Taxation		-	2,506
Director's current account (Note 13)		10,000	30,000
Accruals		1,300	1,300
		15,146	111,608

9. Taxation		2025	2024
		€	€
Debtors:			
VAT		561	-
Corporation tax		4,087	-
		4,648	-
Creditors:			
VAT		-	1,264
Corporation tax		-	1,242
		-	2,506

10. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares	100,000	€1.00 each	100,000
Issued share capital			
Ordinary Shares	3	€1.00 each	3

The director's and the secretary's interests in the shares of the company are as follows:-

		Number Held	
Name	Class of Shares	At	
		31/12/25	01/01/25
Peter Clavin	Ordinary Shares	3	3

11. Income Statement		2025	2024
		€	€
At 1 January 2025		58,851	25,079
Profit for the financial year		5,166	33,772
At 31 December 2025		64,017	58,851

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

PC Engineering & Fabrication Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

13. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Peter Clavin	10,000	30,000

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 February 2026.