

**Paul O'Connor Mechanical Engineering Limited**

**Abridged Unaudited Accounts**

**Year Ended 31 May 2025**

Registered Number : 457995

**Paul O'Connor Mechanical Engineering Limited**

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## **Paul O'Connor Mechanical Engineering Limited**

### **Directors and other information**

Directors	Paul O'Connor Grainne O'Connor
Registered Office	Ballymacadam Castleisland Co. Kerry
Secretary	Paul O'Connor
Accountants	Kearney & Company 14 Tralee Road Castleisland Co. Kerry
Bankers	Allied Irish Banks Plc, Raheen Limerick

# Paul O'Connor Mechanical Engineering Limited

## Directors' Report

for the year ended 31 May 2025

The directors present their report and the Financial Statements for the year ended 31 May 2025

## Principal Activity

The company's main activity is to carry on the business of mechanical engineers.

## Results

	2025	2024
	€	€
The profit/(Loss) after tax for the financial years amounted to	- 149	- 148
Retained profit for the year	5,483	5,632

## Future Developments

The company has ceased trading

## Interests of directors and secretary

The Directors and Secretary of the company interests in shares of the company during the financial year are as follows ;

Names

Paul O'Connor (Director)            100 Ordinary Shares of €1 each

## **Paul O'Connor Mechanical Engineering Limited**

### **Directors' report ( continued )**

#### **Post Balance Sheet Events**

There were no post balance sheet events.

#### **Directors**

Mr Paul O'Connor and Mrs Grainne O'Connor retire from the board by rotation in accordance with the Constitution and , being eligible, offer themselves for reelection.

#### **Accounting Records**

The Directors acknowledge their responsibilities under Sections 281 and 285 of the Companies Act 2014 to keep accounting records for the company.  
Our accounting records are kept at Ballymacadam, Castleisland, Co.Kerry.

On behalf of the board

Paul O'Connor  
Director

Grainne O'Connor  
Director

Date : 16th Jan 2026

# **Paul O'Connor Mechanical Engineering Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENTS**

### **General responsibilities**

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company Law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to ;

- 1 ) Select suitable accounting policies and then apply them consistently
- 2 ) Make judgements and estimates that are reasonable and prudent
- 3 ) State whether the statutory 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 these standards.
- 4 ) Prepare the statutory financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 and enable them to ensure that the statutory financial statements and directors report comply with the Companies Act 2014. They are 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.

### **Directors' declaration on unaudited financial statements**

In relation to the statutory financial statements as set out on pages 5 to 8.

- \* The directors approve these statutory 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. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- \* The directors confirm that they have made available to Kearney & Co Accountants, the company's accounting records and provided all the information necessary for the compilation of the 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 year ended 31st May 2025

On behalf of the board

Paul O'Connor  
Director

Grainne O'Connor  
Director

Date : 16th Jan 2026

**Accountants' report to the directors on the unaudited financial statements of Paul O'Connor Mechanical Engineering Limited**

We have compiled the statutory financial statements set out on pages 5 to 8 of Paul O' Connor Mechanical Engineering Limited for the year ended 31 May 2025

**Respective responsibilities of directors and Accountants**

As described on page 6 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Paul O' Connor Mechanical Engineering Limited from the accounting records, information and explanations supplied to us by the directors.

**SCOPE OF WORK**

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and , accordingly, express no opinion on the financial statements.

Marcus Kearney  
Kearney & Co  
Accountants

Date : 19th Jan 2026

## Paul O'Connor Mechanical Engineering Limited

### Unaudited Profit and Loss Account for the year ended 31 May 2025

	Notes	2025 €	2024 €
Turnover ( excl Vat )	2	-	-
Overhead Expenses		- 148	- 148
Operating Profit		- 148	- 148
Interest Payable and similar charges		-	-
Profit on ordinary activities before tax	3	- 148	- 148
Taxation		-	-
Profit on ordinary activities after tax		- 148	- 148
Reserves b/fwd		5,632	5,780
Accumulated ( loss )/Profit carried forward		<u>5,484</u>	<u>5,632</u>

The turnover and operating profit relate to continuing operations as no businesses were acquired or disposed of in 2024 or 2025.

A separate statement of Total Recognised Gains and Losses is not required, as there are none other than those reflected in the Profit and Loss Account.

On behalf of the board

Paul O'Connor  
Director

Grainne O'Connor  
Director

16th Jan 2026

# Paul O'Connor Mechanical Engineering Limited

## Unaudited Balance Sheet at 31 May 2025

	Notes	€	2025 €	€	2024 €	
<b>Current Assets</b>						
Cash at Bank/ On Hands		7,779		7,785		
		-----		-----		
		7,779		7,785		
Creditors : amounts falling due within one year	1	2,196		2,053		
		-----		-----		
Net Current Assets			5,583		5,732	
			-----		-----	
<b>Total Assets less Current Liabilities</b>			5,583		5,732	
			-----		-----	
Creditors : amounts falling due after more than one year			0		0	
			-----		-----	
Net Assets			5,583		5,732	
			=====		=====	
<b>Capital and Reserves</b>						
Called up share capital	2		100		100	
Profit and loss account	3		5,483		5,632	
			-----		-----	
<b>Shareholders' Funds - Equity</b>			5,583		5,732	
			=====		=====	

We as directors of Paul O'Connor Mechanical Engineering Limited state that ;

- ( a ) the company is availing itself of the audit exemption ( and the exemption shall be expressed to be " 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 section 358 or 359, as appropriate, is complied with,
- ( c ) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- ( d ) the directors acknowledge the obligations of the company, under this Act, to
  - (i) keep adequate accounting records and prepare statutory 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 year, and
  - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- ( e ) the company has relied on the specific exemption contained in S.352 Companies Act 2014 and 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 S.353 Companies Act 2014.

On behalf of the Board

Paul O'Connor  
Director

Grainne O'Connor  
Director

16.Jän.26

## Paul O'Connor Mechanical Engineering Limited

### Notes to the Unaudited Financial Statements for the year ended 31 May 2025

..... continued

#### 1. Directors Loan

	2025		2024
	€		€
Opening Balance	- 1,872	-	1,872
Advances during the year	-		-
Paid during the year	-		-
	-----		-----
Amount outstanding at year end	- 1,872	-	1,872
	=====		=====

#### 1. Creditors : amounts falling due within one year

	2024		2023
	€		€
Corporation Tax	38		38
Directors Loan Account ( Note 1 )	1,872		1,872
Accruals	286		143
	-----		-----
	2,196		2,053
	=====		=====

#### 2. Share Capital

	2025		2024
	€		€
Authorised Equity 100,000 Ordinary shares of €1.27 each	100,000		100,000
	=====		=====
Allotted , called up and fully paid equity 100 Ordinary shares of €1.00 each	100		100

#### 3. Equity Reserves

	Profit and Loss Account		Total
	€		€
At 1 June 2024	5,632		5,632
Profit/Loss for the year	- 149	-	149
	-----		-----
at 31 May 2025	5,483		5,483
	=====		=====

#### 17. Reconciliation of movements in shareholders' funds

	2025
	€
Loss for the year	- 149
Opening shareholders' funds	5,632
	-----
	5,483
	=====