

# Éirigh Engineering C.L.G.

Company Number: 766275

## ABRIDGED FINANCIAL STATEMENTS

For the period 20 June 2025 - 20 December 2025

### Directors and Other Information

**Directors:** Michael A.J. Mitchell  
Darragh O'Mahony

**Company Secretary:** Laura Mitchell

**Registered Office:** Logaphuill  
Castlebar  
County Mayo  
F23EK80

**Company Number:** 766275

**Auditors:** N/A (Audit exemption claimed)

# Directors' Report

The directors present their report and the abridged financial statements for the period from 20 June 2024 to 20 December 2025.

## Principal Activities

The principal activity of the company is creating building ornamentation in an automated manner. The company is still in the prototyping phase.

## Results and Dividends

The company had no transactions during the period. The deficit for the period amounts to 0. No dividends are proposed (companies limited by guarantee do not distribute dividends).

## Directors

The directors who served during the period were Michael Mitchell, and Darragh O'Mahony

## Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. The directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

## Audit Exemption

The company is availing of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014 for the financial period ended 20 December 2025.

On behalf of the board



Michael Mitchell  
Director

Date: 09/02/2026



Darragh O' Mahony  
Director

Date: 09/02/2026

# Statement of Income and Retained Earnings

For the period ended 20 December 2025

	Period ended 20/12/2025
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<b>Income</b>	
Donations and similar income	0
Other income	0
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<b>Total Income</b>	<b>0</b>
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<b>Expenditure</b>	
Administrative expenses	0
Other expenses	0
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<b>Total Expenditure</b>	<b>0</b>
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<b>Surplus/(Deficit) for the period</b>	<b>0</b>
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Retained earnings at beginning of period	0
Surplus/(Deficit) for the period	0
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<b>Retained earnings at end of period</b>	<b>0</b>
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The company had no recognised gains or losses other than the surplus or deficit for the above periods.

# Statement of Financial Position

As at 20 December 2025

	<b>2025</b>
<b>Notes</b>	
<b>Fixed Assets</b>	
Tangible assets	0
<b>Total Fixed Assets</b>	<b>0</b>
<b>Current Assets</b>	
Debtors	0
Cash at bank and in hand	0
<b>Total Current Assets</b>	<b>0</b>
<b>Creditors: amounts falling due within one year</b>	<b>(0)</b>
<b>Net Current Assets</b>	<b>0</b>
<b>Total Assets less Current Liabilities</b>	<b>0</b>
<b>Creditors: amounts falling due after more than one year</b>	<b>(0)</b>
<b>Net Assets</b>	<b>0</b>

## Reserves

	<b>2025</b>
Income and expenditure account	0

# Notes to the Financial Statements

## 1. Accounting Policies

### Basis of Preparation

The financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102) and the requirements of the Companies Act 2014, to the best of our abilities.

### Going Concern

The financial statements have been prepared on a going concern basis.

### Income

Income is recognised when the company has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received, and the amount can be measured reliably.

### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

## 2. Company Status

The company is a private company limited by guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding 1 to the assets of the company in the event of liquidation.

## 3. Company Activity

The company had no transactions during the period from 20 June 2024 to 20 December 2025. No income was received and no expenditure was incurred.

## 4. Audit Exemption

In accordance with Section 360 of the Companies Act 2014, the company is claiming exemption from audit requirements for the financial period ended 20 December 2025 on the grounds that it qualifies as a small company.

The directors acknowledge their responsibilities for:

- Ensuring that the company keeps adequate accounting records as outlined in Section 281 to 285 of the Companies Act 2014; and
- Preparing financial statements that give a true and fair view of the assets, liabilities, and financial position of the company and of its profit or loss for the financial period.

## 5. Approval

The financial statements were approved by the board of directors on 09/02/2026.