

Company registration number: 617043

M Form Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

M Form Limited

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Directors and other information

Directors	Anthony Maher Charlene Maher
Secretary	Anthony Maher
Company number	617043
Registered office	3 Moate Street Ballyragget Co. Kilkenny
Business address	3 Moate Street Ballyragget Co. Kilkenny
Accountants	Fingleton Peters & Tyrrell Chartered Accountants and Statutory Audit Firm 4 Kellyville Park Portlaoise Co Laois
Bankers	Allied Irish Bank 3 High Street Kilkenny Co Kilkenny

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Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 those financial statements 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.

M Form Limited

Accountants' Report to the board of directors on the Unaudited abridged financial statements of M Form Limited

In accordance with the engagement letter dated 1 March 2023, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to the ethical and other professional requirements which are detailed at [<http://www.charteredaccountants.ie/Professional-Standards/Home>]

This report is made to the company's board of directors, 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 have been engaged to compile, report to the company's board of directors 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 board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants.

You have acknowledged on the balance sheet for the year ended 31 December 2025 your duty to ensure that the company has kept proper accounting records 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 requirement for an audit for the year.

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

Fingleton Peters & Tyrrell
Chartered Accountants and Statutory Audit Firm

4 Kellyville Park
Portlaoise
Co Laois

Date: 27 February 2026

M Form Limited

**Balance sheet
As at 31 December 2025**

	2025	2024
	€	€
Fixed assets	30,220	42,437
Current assets	48	1,750
Creditors: amounts falling due within one year	(81,530)	(71,323)
Net current liabilities	(81,482)	(69,573)
Total assets less current liabilities	(51,262)	(27,136)
Creditors: amounts falling due after more than one year	-	(5,595)
Net liabilities	(51,262)	(32,731)
Capital and reserves	(51,262)	(32,731)

We, as directors of M Form 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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, 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 27 February 2026 and signed on behalf of the board by:

Anthony Maher
Director

Charlene Maher
Director

M Form Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of M Form Limited for the financial year ended 31st December 2025.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 617043). The address of the registered office is, 3 Moate Street, Ballyragget, Co. Kilkenny, which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€).

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. 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.

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 (the Act) 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 the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with Section 280E of the Act and FRS 105.

Going concern

The company made a loss of €18,531 during the year ended 31st December 2025 (2024 : Loss €20,831). Included in creditors as at 31st December 2025 are loans due to the director from the company of €72,041 (2024: €62,126). The director has made a commitment not to seek repayment of this loan until the financial position of the company has improved.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5% straight line
Fixtures, fittings and equipment	- 12.5% straight line
Motor vehicles	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Financial Instruments

Ordinary Share Capital

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

Cash

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for services provided to customers on short-term credit, are measured at the transaction price including transaction costs.

Borrowings

All borrowings by the company are recorded at the amount borrowed.

Borrowings are classified as current liabilities.

Other financial liabilities

Other financial liabilities, including trade creditors, are measured at transaction price less transaction costs.

4. Guarantee

Allied Irish Banks holds a personal guarantee from the directors in the amount of €1,000.

5. Details of indebtedness

Security given in respect of creditors

Fixed assets include plant and machinery totalling €13,312 (2024: €17,750) which are held under finance leases and hire purchase contracts.

Creditors relating to more than one balance sheet item

The company has creditors relating to more than one item in the balance sheet as follows:

Obligations under finance leases and hire purchase contracts

	2025	2024
	€	€
Creditors: amounts falling due within one year	5,595	5,336
Creditors: amounts falling due after more than one year	-	5,595
	<u>5,595</u>	<u>10,931</u>

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**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(32,831)	(12,000)
Loss for the financial year	(18,531)	(20,831)
At the end of the financial year	<u>(51,362)</u>	<u>(32,831)</u>