

Company Number: 771459

PureMech Engineering Ltd

Abridged Unaudited Financial Statements

**for the financial period from 9 September 2024 (date of incorporation) to 31
December 2025**

PureMech Engineering Ltd
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PureMech Engineering Ltd
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	Dec 25 €
Non-Current Assets		
Property, plant and equipment	8	41,625
Current Assets		
Receivables	9	37,312
Cash and cash equivalents		60,717
		98,029
Payables: amounts falling due within one year	10	(47,977)
Net Current Assets		50,052
Total Assets less Current Liabilities		91,677
Payables: amounts falling due after more than one year	11	(64,126)
Net Assets		27,551
Equity		
Called up share capital presented as equity		100
Retained earnings		27,451
Equity attributable to owners of the company		27,551

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.

We as Directors of PureMech Engineering Ltd, 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) 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 period and of its profit or loss for such a financial 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 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 24 February 2026 and signed on its behalf by:


 Steven Field
 Director


 Aisling Field
 Director

PureMech Engineering Ltd
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	27,451	27,451
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2025	100	27,451	27,551

PureMech Engineering Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 9 September 2024 (date of incorporation) to 31 December 2025

1. General Information

PureMech Engineering Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 771459. The registered office of the company is. The principal activity of the company is pipe fitting and industrial plumbing 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 period 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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 period, 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.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Motor vehicles	- 20% Straight line

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.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

PureMech Engineering Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 9 September 2024 (date of incorporation) to 31 December 2025

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred taxation

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

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 15 month 23 days period from 9 September 2024 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating profit

Dec 25
€

Operating profit is stated after charging:

Depreciation of property, plant and equipment
 Loss on disposal of property, plant and equipment

9,469
3,394

6. Finance costs

Dec 25
€

Interest

2,387

7. Employees

The average monthly number of employees, including directors, during the financial period was 2

PureMech Engineering Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 9 September 2024 (date of incorporation) to 31 December 2025

8. Property, plant and equipment

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 9 September 2024	-	-	-
Additions	10,000	63,594	73,594
Disposals	-	(22,500)	(22,500)
	<u>10,000</u>	<u>41,094</u>	<u>51,094</u>
At 31 December 2025	10,000	41,094	51,094
Depreciation			
At 9 September 2024	-	-	-
Charge for the financial period	1,250	8,219	9,469
	<u>1,250</u>	<u>8,219</u>	<u>9,469</u>
At 31 December 2025	1,250	8,219	9,469
Carrying amount			
At 31 December 2025	<u><u>8,750</u></u>	<u><u>32,875</u></u>	<u><u>41,625</u></u>

9. Receivables

	Dec 25
	€
Trade receivables	(150)
Taxation	37,462
	<u>37,312</u>

10. Payables

Amounts falling due within one year	Dec 25
	€
Amounts owed to credit institutions	11,482
Net obligations under finance leases and hire purchase contracts	6,782
Trade payables	304
Taxation	8,125
Directors' current accounts (Note 14)	16,859
Accruals	4,425
	<u>47,977</u>

PureMech Engineering Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 9 September 2024 (date of incorporation) to 31 December 2025

11. Payables	Dec 25
Amounts falling due after more than one year	€
Bank loan	38,619
Finance leases and hire purchase contracts	25,507
	<u>64,126</u>
Loans	
Repayable in one year or less, or on demand	11,482
Repayable between one and two years	10,418
Repayable between two and five years	28,201
	<u>50,101</u>
Net obligations under finance leases and hire purchase contracts	
Repayable within one year	6,782
Repayable between one and five years	25,507
	<u>32,289</u>
12. Income Statement	
	Dec 25
	€
At 9 September 2024	-
Profit for the financial period	27,451
At 31 December 2025	<u>27,451</u>
13. Capital commitments	
The company had no material capital commitments at the financial period-ended 31 December 2025.	
14. Directors' remuneration and transactions	Dec 25
	€
Remuneration	101,469
	<u>101,469</u>
The following amounts are repayable to the directors:	
	Dec 25
	€
Steven Field	16,859
	<u>16,859</u>
15. Controlling interest	
The ultimate controlling party of the company is Steven Field.	
16. Events After the End of the Reporting Period	
There have been no significant events affecting the company since the financial period-end.	