

Michael O Duinn And a Mhic Inneallra Teoranta

Abridged Financial Statements

Year ended 31 March 2025

Registered No : 273394

Table Of Contents	Page
Statement Of Directors Responsibilities	2
Balance Sheet	3
Notes to the Accounts	4

Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and 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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council.

Under company law, the directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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 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 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.

Director

Cathal Dunne

Director

Michael P Dunne

Michael O Duinn And a Mhic Inneallra Teoranta

Balance Sheet as at 31 March 2025

		2025	2024
		€IR	€IR
Capital Employed			
Fixed assets		287,462	271,549
Intangible Assets		Nil	Nil
Current assets			
Stocks		Nil	Nil
Cash At Bank		1,298	251
Debtors And Work In Progress		81,468	77,562
		<u>82,766</u>	<u>77,813</u>
Creditors: amounts falling due within one year	0	<u>182,275</u>	<u>233,375</u>
Net current assets (liabilities)		(99,509)	(155,562)
Total assets less current liabilities		187,953	115,987
Creditors: amounts falling due More than one year	0	258,853	226,870
Net Liabilities		<u>(70,900)</u>	<u>(110,883)</u>
Capital and reserves			
Called up share capital	6	5	5
Profit and loss account		(70,905)	(110,888)
Shareholders' funds	7	<u>(70,900)</u>	<u>(110,883)</u>

We, as Directors of Michael O Duinn & A Mhic Inneallra Teoranta , state that:

- (a) the company is availing itself of the audit exemption - 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 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 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 that financial year, and 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: 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.

Approved by the board on 29 January 2026

Director

Cathal Dunne

Director

Michael P Dunne

Michael O Duinn And a Mhic Inneallra Teoranta

Notes to the financial statements

1 General information

The company is a private limited by shares in Ireland. The address of the registered office is Poulinaclough Moycullen Co Galway

2 Statement Of compliance.

These financial statements have been prepared in compliance with FRS 105."The Financial Standards applicable in Micro-entities regime" issued by the Financial Reporting Council.

3 Accounting policies and measurement bases.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity

	2025	2024
4 Directors Emoluments	€	€
Directors salaries	<u>74,360</u>	<u>74,360</u>

5 Director's Interests in Shares

The interests of the Directors and Secretary in office at 31st March 2025, in the shares of Michael ODiunn & A Mhic Innealla Teoranta are set out as follows:

	As at 31st March 2025	As at 31st March 2024
Directors		
Michael Dunne Jnr.	2	2
Director and Secretary		
Cathal Dunne	2	2

There have been no changes in the Directors' and Secretary's stockholdings between 1st April 2024 and 31 March 2025

6 Called up share capital

	2025	2024
	€	€
Authorised		
100,000 €1.27 Ordinary Shares	<u>127000</u>	<u>127000</u>
Issued:		
4 €1.27 Ordinary Shares	<u>5</u>	<u>5</u>

7 Shareholders' funds

	2025	2024
	€	€
Profit /(loss) for the financial year	39,983	(23,838)
Opening shareholders' funds	<u>(110,883)</u>	<u>(87,045)</u>
Closing shareholders' funds	<u>(70,900)</u>	<u>(110,883)</u>

Approved by the board on 29 January 2026

Director

Cathal Dunne

Director

Michael P Dunne