

CRO No.697572

Mosaic Digital Solutions for Early Education Limited

Abridged Balance Sheet As At 30 June 2025

# **Mosaic Digital Solutions for Early Education Limited**

Reports and un-audited financial statements

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# **Mosaic Digital Solutions for Early Education Limited**

## **Company Information**

Directors: Avril McMonagle  
Conall Sweeney

Secretary: Avril McMonagle

Registered Office: Cove Cottage  
Shrove Road  
Greencastle  
Co Donegal

Company No: 697572

## **Mosaic Digital Solutions for Early Education Limited**

**Extract from the Directors, report in accordance with section 329 of the Companies Act 2014.**

### **Directors' and secretary and their interest in shares in the company**

The directors and secretary who served during the period and their interest in the company are as stated below:

	<b>30/06/2025</b>	<b>30/06/2024</b>
Avril McMonagle	1	1
Conall Sweeney	-	-

All shares were shares in Avril McMonagle and all were beneficially held.

### **Company Secretary**

Avril McMonagle

The original report was approved by the board on 17<sup>th</sup> January 2025 and signed on its behalf by Avril McMonagle and Conall Sweeney

# Mosaic Digital Solutions for Early Education Limited

## Statement of directors' responsibilities and declaration on un-audited financial statements

### *General responsibilities*

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them ensure the financial statements comply with the Companies Act, 2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring the company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

### *Directors' declaration on un-audited financial statements*

In relation to the financial statements as set out on pages 4 to 5:

(a) The directors approve these 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.

(b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ending 30 June 2023.

On behalf of the board

Signed: \_\_\_\_\_ Director                      \_\_\_\_\_ Director  
Avril McMonagle                                      Conall Sweeney

Dated:            17<sup>th</sup> January 2025

# Mosaic Digital Solutions for Early Education Limited

## Balance sheet as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	20,825 =====	22,523 =====
		20,825	22,523
<b>Current Assets</b>			
Stock	6	-	-
Tax Debtors	7	544	79
Cash at bank and in hand		4,048	2,494
<b>Creditors: amounts falling due within one year</b>			
Creditors	8	(4,860) =====	(8,999) =====
<b>Net Current assets</b>		(268) =====	(6,426) =====
<b>Total assets less current liabilities</b>		20,557	16,097
<b>Creditors: amounts falling due after one year</b>			
Creditors	9	(30,151) =====	(45,151) =====
<b>Net assets</b>		(9,594) =====	(29,054) =====
<b>Capital and reserves</b>			
Called Up Share Capital	10	1	1
Profit and loss account		(9,595) =====	(29,055) =====
<b>Equity shareholders fund</b>		<b>(9,594)</b>	<b>(29,054)</b>

We, as Directors of Mosaic Digital Solutions for Early Education Limited, state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- the shareholders of the company have not served notice on the company under s.334(1) in accordance with s.334(2),
- 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, liability and financial position of the company at the end of its financial year and of its profits or loss for such a year 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;

## **Mosaic Digital Solutions for Early Education Limited**

(e) the company has relied on the specific exemption contained in s.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 s.353 Companies Act 2014.

On behalf of the Board

Signed: \_\_\_\_\_ Director                      \_\_\_\_\_ Director  
Avril McMonagle                                      Conall Sweeney

Dated:                      17<sup>th</sup> January 2026

# Mosaic Digital Solutions for Early Education Limited

## Notes to the Financial Statements for the period ended 30 June 2025

### 1. 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.

#### 1.1 Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

The total turnover of the company for the year has been derived from its principal activity undertaken in Europe.

#### 1.2 Tangible fixed assets and depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures and fittings – 12.5% Straight Line  
Motor Vehicles – 20% Straight line

### 2. Employees

The average number of persons employed by the company (including executive directors) during the year were:

	2025	2024
Staff	2	2
	=====	=====

### 3. Directors' Remuneration

	2025	2024
	€	€
Directors salaries	22,050	12,578
	=====	=====

### 4. Tax on profit on ordinary activities

	2025	2024
	€	€
Current Tax	-	-
	=====	=====

## Mosaic Digital Solutions for Early Education Limited

### 5. Tangible fixed assets

	Office/ Fittings €	Total €
<b>Cost</b>		
At 1 July 2024	33,527	33,527
Additions	2,848	2,849
	=====	=====
<b>At 30 June 2025</b>	<b>36,375</b>	<b>36,376</b>
<b>Depreciation</b>		
At 1 July 2024	11,004	11,004
Charge for the year	4,546	4,546
Disposal	-	-
	=====	=====
<b>At 30 June 2025</b>	<b>15,550</b>	<b>15,550</b>
<b>Net book values</b>		
At 1 July 2024	22,523	22,523
	=====	
<b>At 30 June 2025</b>	<b>20,825</b>	<b>20,826</b>

### 6. Stocks

	2025 €	2024 €
Finished goods and goods for resale	-	-
	=====	=====

### 7. Debtors

	2025 €	2024 €
Tax Debtors	544	79
	=====	=====
<b>Total</b>	<b>544</b>	<b>79</b>

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

	2025 €	2024 €
Trade Creditors	-	1,000
PAYE	213	97
Credit Card	341	749
Loan	4,306	7,153
	=====	=====
<b>Total</b>	<b>4,860</b>	<b>8,999</b>

## Mosaic Digital Solutions for Early Education Limited

### 9. Creditors: amounts falling due after one year

	2025	2024
	€	€
Directors Current Account	30,151	45,151
	=====	=====
Total	30,151	45,151

### 10. Called Up Share Capital

	2025	2024
	€	€
<b>Allotted, Called-Up and Fully Paid</b>		
1 Ordinary Share of €1.00 each	1	1
	=====	=====

#### Current period

**2025**

Class	Number of shares	Nominal value per share	Total
Ordinary	1	€1	€1
Total share capital:			€1
			=====

### 11. Controlling Interest

12. Avril McMonagle, a director and shareholder, is considered to be the company's controlling party.

### 13. Capital commitments

There were no capital commitments at the year end.

### 14. Approval of financial statements

The board of directors approved these financial statements on 26<sup>th</sup> January 2026