

Company registration number: 543468

More4Less Energy Solutions Ltd
23 High Street
Sligo

Unaudited abridged financial statements
for the financial year ended 31st December 2025

More4Less Energy Solutions Ltd

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More4Less Energy Solutions Ltd

Directors and other information

Directors	Stephen Mullane Philomena Mullane
Secretary	Stephen Mullane
Company number	543468
Registered office	23 High Street Sligo
Business address	23 High Street Sligo
Bankers	Bank of Ireland Stephen Street Sligo

More4Less Energy Solutions Ltd

Balance sheet
As at 31 December 2025

	2025 €	2024 €
Fixed assets	122,958	128,526
Current assets	39,528	25,337
Creditors: amounts falling due within one year	(11,060)	(23,186)
Net current assets	<u>28,468</u>	<u>2,151</u>
Total assets less current liabilities	151,426	130,677
Creditors: amounts falling due after more than one year	-	(6,115)
Accruals and deferred income	(1,251)	(851)
Net assets	<u>150,175</u>	<u>123,711</u>
Capital and reserves	<u>150,175</u>	<u>123,711</u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of More4Less Energy Solutions Ltd state that:

- the company is availing itself of audit exemption - 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 section 358 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- 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; and

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

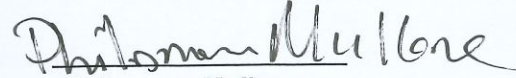
More4Less Energy Solutions Ltd

Balance sheet (continued)
As at 31 December 2025

These abridged financial statements were approved by the board of directors on 24/3/2026 and signed on behalf of the board by:



Stephen Mullane
Director



Philomena Mullane
Director

More4Less Energy Solutions Ltd

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 More4Less Energy Solutions Ltd for the Financial year ended 31 December 2025.

More4Less Energy Solutions Ltd is a private company limited by shares (registered under part 2 of Companies Act 2014, incorporated and registered in Ireland (CRO number 543468)). The registered office is 23 High Street, Sligo which is also the principal place of business of the company.

Currency

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

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.

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 Companies 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.

Rental Income

Rental income is measured at the fair value of the amount received or receivable.

Taxation

Tax is recognised in the profit and loss account, 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.

More4Less Energy Solutions Ltd

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

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Freehold property	- 2%
Equipment	- 12.5% straight line

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

3. Appropriation of profit and loss account

	2025	2024
	€	€
At the start of the financial year	123,611	105,218
Profit for the financial year	26,464	18,393
At the end of the financial year	<u>150,075</u>	<u>123,611</u>