

**Company registration number: 699657**

**Mo Mhadra Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 October 2025**

# Mo Mhadra Limited

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## Mo Mhadra Limited

### Directors and other information

<b>Directors</b>	Fiona Lynch Criona Buggie
<b>Secretary</b>	Fiona Lynch
<b>Company number</b>	699657
<b>Registered office</b>	80 Kirwan Park Mountmellick Co Laois
<b>Business address</b>	80 Kirwan Park Mountmellick Co Laois
<b>Accountants</b>	Fingleton Peters & Tyrrell Chartered Accountants and Statutory Audit Firm 4 Kellyville Park Portlaoise Co Laois
<b>Bankers</b>	Bank of Ireland Tullamore Co Offaly

## **Mo Mhadra Limited**

### **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.

**Mo Mhadra Limited**

**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of Mo Mhadra Limited**

In accordance with the engagement letter dated 2 December 2024, 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 October 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

16 January 2026

**Mo Mhadra Limited**

**Balance sheet  
As at 31 October 2025**

	2025		2024	
	€	€	€	€
Current assets	12,515		1,098	
Prepayments and accrued income	-		4,182	
	<u>12,515</u>	12,515	<u>5,280</u>	5,280
Creditors: amounts falling due within one year		<u>(22,894)</u>		<u>(13,394)</u>
<b>Net current liabilities</b>		<u>(10,379)</u>		<u>(8,114)</u>
<b>Total assets less current liabilities</b>		(10,379)		(8,114)
Accruals and deferred income		(984)		(738)
<b>Net liabilities</b>		<u><u>(11,363)</u></u>		<u><u>(8,852)</u></u>
<b>Capital and reserves</b>		<u><u>(11,363)</u></u>		<u><u>(8,852)</u></u>

We, as directors of Mo Mhadra 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 16 January 2026 and signed on behalf of the board by:

**Fiona Lynch**  
Director

**Criona Buggie**  
Director

## Mo Mhadra Limited

### Notes to the abridged financial statements Financial year ended 31 October 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 Mo Mhadra Limited for the financial year ended 31st October 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 699657). The address of the registered office is 80 Kirwan Park, Mountmellick, Co Laois, 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.

#### Research and development

Research and development expenditure is written off in the financial year in which it is incurred.

#### Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, an impairment loss is recognised.

## Mo Mhadra Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 October 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. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	(8,952)	(4,468)
Loss for the financial year	(2,511)	(4,484)
<b>At the end of the financial year</b>	<u>(11,463)</u>	<u>(8,952)</u>