

**Company registration number: 759950**

**Móinéir Distribution Limited**

**Unaudited abridged financial statements**

**for the financial period ended 30 April 2025**

# Móinéir Distribution Limited

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## **Móinéir Distribution Limited**

### **Directors and other information**

<b>Directors</b>	Ms Dawn Hill Mr Enda Corcoran
<b>Secretary</b>	Ms Dawn Hill
<b>Company number</b>	759950
<b>Registered office</b>	2 Eleanors Way Redwood Tullamore Offaly R35V2F4
<b>Business address</b>	2 Eleanors Way Redwood Tullamore Offaly R35V2F4
<b>Accountants</b>	Doyle Foley & Co Ashwood The Avenue Gorey Wexford Y25 N235

**Móinéir Distribution Limited**

**Balance sheet  
As at 30 April 2025**


	<b>30/04/25</b>
	<b>€</b>
Current assets	230
Creditors: amounts falling due within one year	<u>(1,749)</u>
<b>Net current liabilities</b>	<u>(1,519)</u>
<b>Total assets less current liabilities</b>	(1,519)
Accruals and deferred income	(1,020)
<b>Net liabilities</b>	<u><u>(2,539)</u></u>
<b>Capital and reserves</b>	<u><u>(2,539)</u></u>

We, as directors of Móinéir Distribution 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 period and of its profit or loss for such a financial period 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 provisions applicable to companies subject to the micro entities regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'.

These abridged financial statements were approved by the board of directors on 26 January 2026 and signed on behalf of the board by:

  
\_\_\_\_\_  
**Ms Dawn Hill**  
Director

  
\_\_\_\_\_  
**Mr Enda Corcoran**  
Director

## **Móinéir Distribution Limited**

### **Notes to the abridged financial statements Financial period ended 30 April 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 2 Eleanors Way, Redwood, Tullamore, Offaly, R35V2F4.

#### **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. Accounting policies and measurement bases**

##### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

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

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

## Móinéir Distribution Limited

### Notes to the abridged financial statements (continued) Financial period ended 30 April 2025

#### Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

#### Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

#### Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### 4. Appropriations of profit and loss account

	<b>30/04/25</b>
	€
At the start of the financial period	-
Loss for the financial period	(2,640)
<b>At the end of the financial period</b>	<u>(2,640)</u>