

Company Number: 445888

Moore Feeds Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Moore Feeds Limited
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Moore Feeds Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mattie Moore Miriam Moore
Company Secretary	Miriam Moore
Company Number	445888
Registered Office	Cannakill Croghan Rhode Offaly Republic of Ireland
Business Address	Cannakill Croghan Rhode Co. Offaly
Accountants	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Tullamore Co. Offaly R35A2Y4 Ireland

Moore Feeds Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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 the 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, 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

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.

The directors confirm that they have made available to BCA Tax & Business Consultants Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

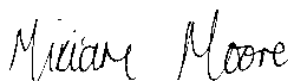
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board



Mattie Moore
Director

20 March 2026



Miriam Moore
Director

20 March 2026

Moore Feeds Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>4,920,301</u>	<u>4,622,321</u>
Current Assets			
Stocks	7	106,488	98,368
Debtors	8	1,185,036	1,052,169
Cash and cash equivalents		<u>618,802</u>	<u>585,379</u>
		<u>1,910,326</u>	<u>1,735,916</u>
Creditors: amounts falling due within one year	9	<u>(2,196,046)</u>	<u>(2,219,376)</u>
Net Current Liabilities		<u>(285,720)</u>	<u>(483,460)</u>
Total Assets less Current Liabilities		<u>4,634,581</u>	<u>4,138,861</u>
Creditors:			
amounts falling due after more than one year	10	(209,120)	(271,310)
Provisions for liabilities	11	<u>(5,312)</u>	<u>(14,739)</u>
Net Assets		<u><u>4,420,149</u></u>	<u><u>3,852,812</u></u>
Capital and Reserves			
Called up share capital presented as equity		1	1
Retained earnings		<u>4,420,148</u>	<u>3,852,811</u>
Equity attributable to owners of the company		<u><u>4,420,149</u></u>	<u><u>3,852,812</u></u>

Moore Feeds Limited

BALANCE SHEET

as at 31 August 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Moore Feeds 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 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 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. The company 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 and the small companies' regime.

Approved by the board on 20 March 2026 and signed on its behalf by:

Mattie Moore

Mattie Moore
Director

Miriam Moore

Miriam Moore
Director

Moore Feeds Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Moore Feeds Limited is a company limited by shares incorporated in Ireland. Cannakill, Croghan, Rhode, Offaly, Republic of Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line (Buildings only)
Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	20% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Moore Feeds Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

All borrowing costs are recognised in the profit or loss account in the period in which they are incurred.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	342,628	273,835
Government grants received	(29,462)	(7,196)
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	12,403	22,217
	<u><u> </u></u>	<u><u> </u></u>

Moore Feeds Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	2025 Number	2024 Number
Administration	1	1
Distribution	2	2
	3	3

6. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation					
At 1 September 2024	3,935,592	2,363,327	165,882	253,327	6,718,128
Additions	270,139	175,261	39,508	155,700	640,608
At 31 August 2025	<u>4,205,731</u>	<u>2,538,588</u>	<u>205,390</u>	<u>409,027</u>	<u>7,358,736</u>
Depreciation					
At 1 September 2024	276,242	1,642,025	36,141	141,399	2,095,807
Charge for the financial year	38,135	198,496	24,792	81,205	342,628
At 31 August 2025	<u>314,377</u>	<u>1,840,521</u>	<u>60,933</u>	<u>222,604</u>	<u>2,438,435</u>
Net book value					
At 31 August 2025	<u>3,891,354</u>	<u>698,067</u>	<u>144,457</u>	<u>186,423</u>	<u>4,920,301</u>
At 31 August 2024	<u>3,659,350</u>	<u>721,302</u>	<u>129,741</u>	<u>111,928</u>	<u>4,622,321</u>

6.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Plant and machinery	43,750	33,114	76,864	33,113
Motor vehicles	-	-	-	20,740
	<u>43,750</u>	<u>33,114</u>	<u>76,864</u>	<u>53,853</u>

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>106,488</u>	<u>98,368</u>

In the opinion of the directors, there are no material differences between the replacement cost of stock and the balance sheet amount.

Moore Feeds Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

8. Debtors	2025	2024
	€	€
Trade debtors	1,170,945	1,005,672
Taxation and social welfare	14,091	44,737
Prepayments	-	1,760
	<u>1,185,036</u>	<u>1,052,169</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	38,489	38,489
Net obligations under finance leases and hire purchase contracts	23,928	52,368
Trade creditors	770,788	669,836
Amounts owed to group undertakings	1,299,000	1,449,000
Taxation and social welfare	58,044	3,384
Accruals	5,797	6,299
	<u>2,196,046</u>	<u>2,219,376</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank Loans	193,883	232,146
Finance leases and hire purchase contracts	15,237	39,164
	<u>209,120</u>	<u>271,310</u>
Loans		
Repayable in one year or less, or on demand	38,489	38,489
Repayable between one and two years	38,489	38,489
Repayable between two and five years	115,467	115,467
Repayable in five years or more	39,927	78,190
	<u>232,372</u>	<u>270,635</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	23,928	52,368
Repayable between one and five years	15,237	39,164
	<u>39,165</u>	<u>91,532</u>

Moore Feeds Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

11. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances	Total	Total
	€	2025 €	2024 €
At financial year start	14,739	14,739	-
Charged to profit and loss	-	-	14,739
Utilised during the financial year	(9,427)	(9,427)	-
At financial year end	<u>5,312</u>	<u>5,312</u>	<u>14,739</u>

12. Income Statement

	2025 €	2024 €
At 1 September 2024	3,852,811	3,525,164
Profit for the financial year	567,337	327,647
At 31 August 2025	<u>4,420,148</u>	<u>3,852,811</u>

13. Directors' remuneration

	2025 €	2024 €
Remuneration	<u>36,525</u>	<u>17,500</u>

14. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

15. Parent company

The company regards Matt Mir Designated Activity Company as its parent company.

16. Controlling interest

The company is under the control of Mattie Moore and Miriam Moore, who own all of the issued share capital of Matt Mir Designated Activity Company. Therefore, Mattie Moore and Miriam Moore are the ultimate controlling parties.

17. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 March 2026.