

CRO No: 315646

Marne D'Or limited
Abridged Statutory Financial Statements
for the year ended 31 December 2025

Marne D'Or limited

Abridged Balance Sheet as at 31 December 2025

	2025		2024	
	€	€	€	€
Fixed Assets		94,510		125,259
Current Assets				
Prepayments	2,141		8,046	
Current Assets	12,277		9,155	
	<u>14,418</u>		<u>17,201</u>	
Creditors: amounts falling due within one year	<u>(31,406)</u>		<u>(82,846)</u>	
Net Current Liabilities		<u>(16,988)</u>		<u>(65,645)</u>
Total Assets Less Current Liabilities		<u>77,522</u>		<u>59,614</u>
Creditors: amounts falling due after more than one year		<u>-</u>		<u>16,210</u>
Net Assets		<u>77,522</u>		<u>75,824</u>
Capital & Reserves		<u>77,522</u>		<u>75,824</u>

We, as directors of Marne D'Or 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 are complied with.
- (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 statutory 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 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 exemptions contained in section 352 Companies Act 2014 (as a micro 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 statutory financial statements have been properly prepared in accordance with section 353 Companies Act 2014.
- (f) these accounts have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with FRS 105 "The Financial Statement Reporting Standard applicable to Micro Entities Regime".

The financial statements were approved by the board on 30 January 2026 and authorised for issue. They were signed on its behalf by :

Denis O'Dwyer
Director

John O'Dwyer
Director

The note on pages 2 - 3 form an integral part of these accounts.

Marne D'Or Limited

Notes to the Abridged Financial Statements for the year ended 31 December 2025

1. Accounting Policies

The company's registered office is Knockgorman, Donohill, Co. Tipperary. The company is a limited liability company incorporated in the Republic of Ireland & its company registration number is 315646.

The significant accounting policies adopted by the company & applied consistently are as follows:

1.1. 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 including "The Financial Reporting Standard applicable to the Micro-Entities Regime" - FRS105 & the Companies Act 2014.

The financial statements are presented in EURO (€), which is the company's functional currency. Foreign currency transactions are translated into € using spot exchange rate.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of services provided for the year.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered & the outcome of the contract can be estimated reliably.

1.3. Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

1.4. Tangible fixed assets

Cost

Tangible fixed assets are recorded at historical cost, less accumulated depreciation & impairment losses. Cost includes prime cost. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost less residual value of each asset over its estimated useful economic life, as follows:

Land and buildings	-	Straight Line over years
Trailers & Equipment	-	15% Reducing Balance

1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Marne D'Or Limited

**Notes to the Abridged Financial Statements
for the year ended 31 December 2025**

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2. Reconciliation of movements in shareholders' funds

	2025	2024
	€	€
Profit/(loss) for the year	1,698	(2,939)
Opening shareholders' funds	75,824	78,763
Closing shareholders' funds	<u>77,522</u>	<u>75,824</u>