

Company registration number 074083 (Eire)

MOORE OIL COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

MOORE OIL COMPANY LIMITED

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MOORE OIL COMPANY LIMITED

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

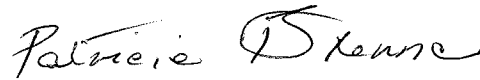
In relation to the financial statements set out on pages 2 to 7:

- 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 judgments 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 DBA Accountants Limited, all the company's accounting records and provided all the information 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 transactions of the company for the year ended 31 March 2025.

On behalf of the board



Val Brennan
Director



Patricia Brennan
Director

10 December 2025

MOORE OIL COMPANY LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	3		9,733		21,027
Current assets					
Debtors	4	567		374	
Cash at bank and in hand		3,838		2,457	
		<u>4,405</u>		<u>2,831</u>	
Creditors: amounts falling due within one year	5	<u>(128,726)</u>		<u>(133,253)</u>	
Net current liabilities			<u>(124,321)</u>		<u>(130,422)</u>
Total assets less current liabilities			<u>(114,588)</u>		<u>(109,395)</u>
Net liabilities			<u>(114,588)</u>		<u>(109,396)</u>
Capital and reserves					
Called up share capital presented as equity			3		3
Profit and loss reserves	6	(114,591)		(109,399)	
Total equity			<u>(114,588)</u>		<u>(109,396)</u>

We, as directors of Moore Oil Company Limited, state that:

(a) The company is availing itself of the exemption from audit 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 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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 year; and

(ii) to otherwise comply with the provisions of this Act 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

MOORE OIL COMPANY LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The financial statements were approved by the board of directors and authorised for issue on 10 December 2025 and are signed on its behalf by:



Val Brennan
Director



Patricia Brennan
Director

MOORE OIL COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Moore Oil Company Limited is a limited company domiciled and incorporated in Eire. The registered office is Albert Street, Ballybay, Co. Monaghan. The principal activity of the company is the rental and management of commercial premises. The company registration number is 074083.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Buildings Freehold	Over 25 years
Plant and machinery	12.5% on Cost
Fixtures, fittings & equipment	12.5% on Cost
Computer equipment	15% on Cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

MOORE OIL COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences. Deferred tax assets are recognised to the extent they are regarded as recoverable.

2 Operating (loss)/profit

	2025	2024
Operating (loss)/profit for the year is stated after charging:	€	€
Depreciation of tangible fixed assets	11,293	11,298

MOORE OIL COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Tangible fixed assets	Buildings Freehold	Plant and machinery	Fixtures, fittings & equipment	Computer equipment	Total
	€	€	€	€	€
Cost					
At 1 April 2024 and 31 March 2025	282,477	19,555	16,199	1,446	319,677
Depreciation and impairment					
At 1 April 2024	261,451	19,555	16,199	1,446	298,651
Depreciation charged in the year	11,293	-	-	-	11,293
At 31 March 2025	272,744	19,555	16,199	1,446	309,944
Carrying amount					
At 31 March 2025	9,733	-	-	-	9,733
At 31 March 2024	21,027	-	-	-	21,027
4 Debtors				2025	2024
Amounts falling due within one year:				€	€
Corporation tax recoverable				567	374
5 Creditors: amounts falling due within one year				2025	2024
				€	€
Other creditors including tax and social insurance				127,426	132,053
Accruals				1,300	1,200
				128,726	133,253
6 Profit and loss reserves				2025	2024
				€	€
At the beginning of the year				(109,399)	(104,965)
Loss for the year				(5,192)	(4,434)
At the end of the year				(114,591)	(109,399)
7 Directors' transactions					
Transactions in relation to loans to / (from) the directors during the year are outlined in the table below:					

MOORE OIL COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Directors' transactions (Continued)

Description	% Rate	Opening balance €	Amounts advanced €	Closing balance €
Patricia Brennan - Repayable on Demand	-	(129,122)	5,000	(124,122)
Val Brennan - Repayable on Demand	-	(1,876)	-	(1,876)
		<u>(130,998)</u>	<u>5,000</u>	<u>(125,998)</u>

8 Approval of financial statements

The directors approved the financial statements on 10 December 2025.