

Mojo Supermarkets Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Mojo Supermarkets Limited

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Mojo Supermarkets Limited
DIRECTOR AND OTHER INFORMATION

Director	Michael O'Donoghue
Company Secretary	Flesk Financial Services Ltd
Company Number	498143
Registered Office	Barraduff Headford Killarney Co. Kerry Ireland
Business Address	T/A O'Donoghue's Barraduff Barraduff Headford Killarney Co. Kerry Ireland
Accountants	Moriarty & Murphy Limited Chartered Certified Accountants & Statutory Auditors Flemings Lane Killarney Co. Kerry Ireland
Bankers	Permanent TSB 23/24 New Street Killarney Co. Kerry
Solicitors	Tim O'Leary O'Leary & Co. Solicitors The Old Coach House Countess Road Killarney, Co. Kerry

Mojo Supermarkets Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Moriarty & Murphy Limited, (Chartered Certified Accountants & Statutory Auditors), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms 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 May 2025."

Signed on behalf of the board

Michael O'Donoghue
Director

19 February 2026

Mojo Supermarkets Limited
CHARTERED CERTIFIED ACCOUNTANTS & STATUTORY AUDITORS
REPORT

**to the Director on the Compilation of the unaudited Abridged financial statements
of Mojo Supermarkets Limited
for the financial year ended 31 May 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 May 2025 as set out on pages 6 to 10 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Mojo Supermarkets Limited, 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 Director 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 its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 May 2025 your duty to ensure that Mojo Supermarkets Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Mojo Supermarkets Limited. You consider that Mojo Supermarkets Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Mojo Supermarkets Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.



MORIARTY & MURPHY LIMITED
Chartered Certified Accountants & Statutory Auditors
Flemings Lane
Killarney
Co. Kerry
Ireland

19 February 2026

Mojo Supermarkets Limited
STATEMENT OF FINANCIAL POSITION
as at 31 May 2025

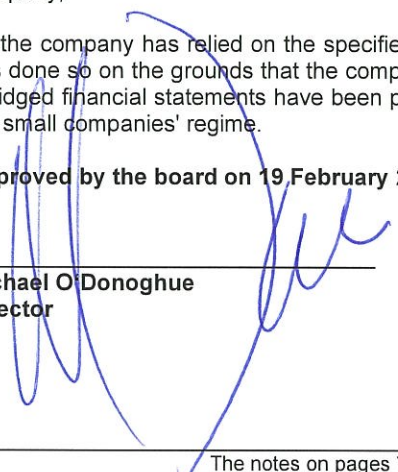
	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	166,160	155,306
Current Assets			
Inventories	6	43,056	55,905
Receivables	7	19,370	37,462
Cash and cash equivalents		319,984	246,774
		382,410	340,141
Payables: amounts falling due within one year	8	(129,079)	(127,832)
Net Current Assets		253,331	212,309
Total Assets less Current Liabilities		419,491	367,615
amounts falling due after more than one year	9	(12,000)	(18,000)
Net Assets		407,491	349,615
Equity			
Called up share capital presented as equity		100	100
Retained earnings		407,391	349,515
Equity attributable to owners of the company		407,491	349,615

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.

I as Director of Mojo Supermarkets 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 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) I 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 19 February 2026 and signed on its behalf by:


Michael O'Donoghue
Director

Mojo Supermarkets Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Mojo Supermarkets Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 498143. The registered office of the company is Barraduff, Headford, Killarney, Co. Kerry, Ireland. The principal activity of the company is the operation of a convenience store and forecourt. 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 financial year ended 31 May 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.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Capital Grants

Capital Grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	5%/12.5% Straight line
Fixtures, fittings and equipment	-	12.5%/20% Straight Line
Motor vehicles	-	20% Reducing Balance

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.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories 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.

Mojo Supermarkets Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

Trade and other receivables

Trade and other receivables 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.

Trade and other payables

Trade and other payables 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position 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 Statement of Financial Position date.

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 property, plant and equipment	37,396	34,697
Amortisation of Capital grants	(6,000)	(6,000)
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 13, (2024 - 11).

	2025	2024
	Number	Number
Directors	1	1
Full Time Employees	4	2
Part Time Employees	8	8
	<u> </u>	<u> </u>
	13	11
	<u> </u>	<u> </u>

Mojo Supermarkets Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

5. Property, plant and equipment

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 June 2024	150,495	212,071	25,610	388,176
Additions	-	41,750	6,500	48,250
At 31 May 2025	<u>150,495</u>	<u>253,821</u>	<u>32,110</u>	<u>436,426</u>
Depreciation				
At 1 June 2024	71,996	141,978	18,896	232,870
Charge for the financial year	14,410	20,343	2,643	37,396
At 31 May 2025	<u>86,406</u>	<u>162,321</u>	<u>21,539</u>	<u>270,266</u>
Carrying amount				
At 31 May 2025	<u>64,089</u>	<u>91,500</u>	<u>10,571</u>	<u>166,160</u>
At 31 May 2024	<u>78,499</u>	<u>70,093</u>	<u>6,714</u>	<u>155,306</u>

6. Inventories

	2025 €	2024 €
Finished goods and goods for resale	<u>43,056</u>	<u>55,905</u>

The replacement cost of stock did not differ significantly from the figures shown.

7. Receivables

	2025 €	2024 €
Trade receivables	3,832	4,500
Other debtors	10,881	8,680
Taxation and social welfare	-	10,114
Prepayments	4,657	14,168
	<u>19,370</u>	<u>37,462</u>

8. Payables

Amounts falling due within one year	2025 €	2024 €
Trade payables	106,748	117,253
Taxation and social welfare	17,756	6,133
Director's current account (Note 11)	1,556	1,428
Accruals	3,019	3,018
	<u>129,079</u>	<u>127,832</u>

9. Payables
Amounts falling due after more than one year

	2025 €	2024 €
Capital grants	<u>12,000</u>	<u>18,000</u>

Mojo Supermarkets Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

10. Income Statement

	2025	2024
	€	€
At 1 June 2024	349,515	321,069
Profit for the financial year	57,876	28,446
At 31 May 2025	407,391	349,515

11. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	44,200	44,206

The following amounts are repayable to the director:

	2025	2024
	€	€
Michael O'Donoghue	1,556	1,428

12. Events After the End of the Reporting Period

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 February 2026.