

Minderben Limited
Unaudited Abridged Financial Statements
for the year ended 30 April 2025

Minderben Limited
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Minderben Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

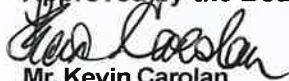
	2025 €	2024 €
Fixed Assets	<u>541,587</u>	<u>541,587</u>
Current assets	49,313	28,153
Creditors: amounts falling due within one year	<u>(36,485)</u>	<u>(36,485)</u>
Net Current Liabilities	<u>(12,828)</u>	<u>(12,894)</u>
Total Assets less Current Liabilities	554,415	554,480
Creditors: amounts falling due after more than one year	(178,013)	(178,013)
Accruals and deferred income	-	-
Net Assets	<u><u>376,402</u></u>	<u><u>376,467</u></u>
Capital and Reserves	<u><u>376,402</u></u>	<u><u>376,467</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Minderben 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) 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 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 (as a micro company); 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 micro companies' regime.

Approved by the Board and authorised for issue on 20 February 2026 and signed on its behalf by:


 Mr. Kevin Carolan
 Director

Ms. Laura Carolan
 Director



Minderben Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

as at 30 April 2025

1. GENERAL INFORMATION

Minderben Limited is a company limited by shares incorporated in Republic of Ireland

2. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold - Nil

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.

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.

Taxation

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

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. APPROPRIATION OF INCOME STATEMENT	2025	2024
	€	€
Profit brought forward	376,167	344,655
Profit/Loss for the year	-65	31,512
Profit carried forward	376,102	376,167