

Positive Planning Moneen Limited
Abridged Unaudited Financial Statements
for the financial period from 18 April 2024 (date of incorporation) to 30 April 2025

Positive Planning Moneen Limited

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Positive Planning Moneen Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 18 April 2024 (date of incorporation) to 30 April 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 period. 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 he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he 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 he has made available to LM Core Accounting Limited, (Chartered Accountants & Tax Advisors), 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 his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 18 April 2024 (date of incorporation) to 30 April 2025."

Signed on behalf of the board



Mr. Emmett Harty
Director

20 January 2026

Positive Planning Moneen Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	Apr 25 €
Current Assets		
Inventories	8	1,755
Receivables	9	7,393
Cash and cash equivalents		1,619
		<u>10,767</u>
Payables: amounts falling due within one year	10	(10,550)
		<u>217</u>
Net Current Assets		217
Total Assets less Current Liabilities		217
Equity		
Called up share capital presented as equity		100
Retained earnings	12	117
		<u>217</u>
Equity attributable to owners of the company		217

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 Positive Planning Moneen 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 period and of its profit or loss for such a financial period 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 January 2026 and signed on its behalf by:


Mr. Emmett Harty
Director

Positive Planning Moneen Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	117	117
Net proceeds of equity Ordinary share issue	100	-	100
At 30 April 2025	100	117	217

Positive Planning Moneen Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 April 2024 (date of incorporation) to 30 April 2025

1. General Information

Positive Planning Moneen Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 762316. The registered office of the company is Moneen, Meelick, Co. Clare which is also the principal place of business of the company. The principal activity of the company is the provision of project planning activities. 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 period ended 30 April 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. 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 period, 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 services provided by the company, exclusive of trade discounts and value added tax.

Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

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.

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 Statement of Financial Position bank overdrafts are shown within Payables.

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.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

Positive Planning Moneen Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 April 2024 (date of incorporation) to 30 April 2025

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision only affects that period or in the period of the revision and future periods if the revision affects both current and future periods.

4. Period of financial statements

The financial statements are for the 12 month 13 days period from 18 April 2024 (date of incorporation) to 30 April 2025.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Finance costs

	Apr 25
	€
Interest	206
	<u>206</u>

7. Employees

The average monthly number of employees, including directors, during the financial period was 1.

8. Inventories

	Apr 25
	€
Work in progress	1,755
	<u>1,755</u>

9. Receivables

	Apr 25
	€
Trade receivables	7,393
	<u>7,393</u>

10. Payables

Amounts falling due within one year

	Apr 25
	€
Taxation	8,319
Director's current account (Note 14)	31
Accruals	2,200
	<u>10,550</u>

Positive Planning Moneen Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 April 2024 (date of incorporation) to 30 April 2025

11. Pension costs - defined contribution

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. Pension costs amounted to €5,000.

12. Income Statement

	Apr 25 €
At 18 April 2024	-
Profit for the financial period	117
	<hr/>
At 30 April 2025	117
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13. Capital commitments

The company had no material capital commitments at the financial period ended 30 April 2025.

14. Director's remuneration and transactions

	Apr 25 €
Remuneration	73,205
Pension contributions	5,000
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	78,205
	<hr/> <hr/>

The following amounts are repayable to the director:

	Apr 25 €
Mr. Emmett Harty	31
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15. Events After the End of the Reporting Period

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

16. Approval of financial statements

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