

Company Number: 647056

Mooncoin Stores Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Mooncoin Stores Limited

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Mooncoin Stores Limited
DIRECTOR AND OTHER INFORMATION

Director	Graham Mahony
Company Secretary	Mark Herbert
Company Number	647056 Ireland
Business Address	Main Street Mooncoin Co. Kilkenny
Accountants	Ecovis DCA Limited Chartered Accountants & Registered Auditors 27 Upper Mount Street Dublin 2

Mooncoin Stores 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 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 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 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 Balance Sheet, 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 Ecovis DCA Limited, (Chartered Accountants & Registered 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 his 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

Graham Mahony
Director

26 March 2026

Mooncoin Stores Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	24,000	30,000
Tangible assets	7	597,906	615,707
Fixed Assets		621,906	645,707
Current Assets			
Stocks	8	67,151	85,334
Debtors	9	29,840	33,643
Cash and cash equivalents		61,747	48,926
		158,738	167,903
Creditors: amounts falling due within one year	10	(549,152)	(525,145)
Net Current Liabilities		(390,414)	(357,242)
Total Assets less Current Liabilities		231,492	288,465
Creditors: amounts falling due after more than one year	11	(226,705)	(278,174)
Net Assets		4,787	10,291
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		4,687	10,191
Equity attributable to owners of the company		4,787	10,291

Mooncoin Stores Limited

BALANCE SHEET

as at 31 May 2025

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 Mooncoin Stores 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 359 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 26 March 2026 and signed on its behalf by:

Graham Mahony
Director

Mooncoin Stores Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	100	62,083	62,183
Loss for the financial year	-	(51,892)	(51,892)
At 31 May 2024	100	10,191	10,291
Loss for the financial year	-	(5,504)	(5,504)
At 31 May 2025	100	4,687	4,787

Mooncoin Stores Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Mooncoin Stores Limited is a private company limited by shares incorporated and registered in Ireland. The registered number of the company is 647056. The registered office of the company is , Ireland. The principal activity of the company is the operation of a petrol station and supermarket. 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 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. These are the company's first set of financial statements prepared in accordance with FRS 102.

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.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Liquor Licence

The Liquor Licence is valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 10 years.

Tangible assets and depreciation

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

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% Straight line
Computer Equipment	-	33% Straight line

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.

Stocks

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

Mooncoin Stores Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate 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 Balance Sheet bank overdrafts are shown within Creditors.

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.

Trade and other creditors

Trade and other creditors 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet 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 Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3.	Operating profit/(loss)	2025	2024
		€	€
	Operating profit/(loss) is stated after charging/(crediting):		
	Depreciation of tangible assets	43,277	52,939
	Government grants received	(625)	(5,112)
		<u> </u>	<u> </u>
4.	Interest payable and similar expenses	2025	2024
		€	€
	Interest	11,626	15,454
		<u> </u>	<u> </u>

Mooncoin Stores Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

5. Employees

The average monthly number of employees, including director, during the financial year was 12, (2024 - 12).

6. Intangible assets

	Liquor Licence €
Cost	
At 1 June 2024	60,000
At 31 May 2025	60,000
Provision for diminution in value	
At 1 June 2024	30,000
Charge for financial year	6,000
At 31 May 2025	36,000
Net book value	
At 31 May 2025	24,000
At 31 May 2024	30,000

7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Computer Equipment €	Total €
Cost					
At 1 June 2024	588,071	190,187	6,000	32,283	816,541
Additions	-	19,476	-	-	19,476
Disposals	-	-	(6,000)	-	(6,000)
At 31 May 2025	588,071	209,663	-	32,283	830,017
Depreciation					
At 1 June 2024	58,806	105,124	6,000	30,904	200,834
Charge for the financial year	11,761	24,137	-	1,379	37,277
On disposals	-	-	(6,000)	-	(6,000)
At 31 May 2025	70,567	129,261	-	32,283	232,111
Net book value					
At 31 May 2025	517,504	80,402	-	-	597,906
At 31 May 2024	529,265	85,063	-	1,379	615,707

8. Stocks

	2025 €	2024 €
Finished goods and goods for resale	67,151	85,334

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

Mooncoin Stores Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

9. Debtors	2025	2024
	€	€
Trade debtors	2,417	6,411
Amounts owed by group undertakings	100	100
Other debtors	19,500	19,500
Prepayments	7,823	7,632
	<u>29,840</u>	<u>33,643</u>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	63,095	63,095
Trade creditors	62,851	115,999
Amounts owed to group undertakings	246,352	185,702
Taxation	27,529	9,185
Other creditors	141,131	141,131
Accruals	8,194	10,033
	<u>549,152</u>	<u>525,145</u>
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	226,705	278,174
Loans		
Repayable in one year or less, or on demand	63,095	63,095
Repayable between one and two years	63,095	63,095
Repayable between two and five years	126,189	189,284
Repayable in five years or more	37,421	25,795
	<u>289,800</u>	<u>341,269</u>
12. Income Statement	2025	2024
	€	€
At 1 June 2024	10,191	62,083
Loss for the financial year	(5,504)	(51,892)
At 31 May 2025	<u>4,687</u>	<u>10,191</u>
13. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 May 2025.		
14. Related party transactions		
The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.		
15. Parent company		
The company regards Beauport Retail Limited as its parent company.		

Mooncoin Stores Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

16. Controlling interest

Beauport Retail Limited owns 100% of the issued share capital of Mooncoin Stores Limited. The ultimate controlling party of the company is Graham Mahony, director, who owns 100% of the issued share capital of Beauport Retail Limited.

17. Post-Balance Sheet Events

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 March 2026.