

Company registration number: 489379

0 Murichu DAC

Financial statements

for the financial year ended 23 March 2026

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Directors and other information

Directors	Mark Murphy Karina Lynch
Secretary	Karina Lynch
Company number	489379
Registered Office	19 Ellensborough Park Kiltipper Dublin 24
Bankers	Allied Irish Bank 219 Crumlin Road Dublin 12

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Directors responsibilities statement

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

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Profit and loss account
Financial year ended 23 March 2026

	2026	2025
	€	€
Other expenses	<u>(0)</u>	<u>(40)</u>
Loss	<u>(0)</u>	<u>(40)</u>

Balance Sheet
23 March 2026

	2026	2025
Currant Assets	10	10
Creditors: amount falling due within 1 year	(100)	(100)
Net Current Liabilities	(90)	(90)
Total Assets less Current Liabilities	(90)	(90)
Net Liabilities	(90)	(90)
Capital & Reserves	(90)	(90)

The director(s) of O'MURICHU DAC, 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime

These financial statements were approved by the board of directors on 28 March 2026 and signed on behalf of the board by :

Mark Murphy

Karina Lynch



Notes to the financial statements
Financial year ended 23 March 2026

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 19 Ellensborough Park, Kiltipper, Dublin 24.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105' and the Companies Act 2014.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

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Notes to the financial statements (continued)
Financial year ended 23 March 2026

4. Appropriations of profit and loss account

	2026	2025
	€	€
At the start of the financial year	(90)	(50)
Loss for the financial year	<u>(0)</u>	<u>(40)</u>
At the end of the financial year	<u>(90)</u>	<u>(90)</u>