

Registration Number 606541

Meltre Retail Limited
Unaudited Abridged Financial Statements
for the year ended 1 March 2025

Meltre Retail Limited

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Meltre Retail Limited

Directors and other information

Directors	Trevor Keegan Mellissa Boylan
Secretary	Trevor Keegan
Company number	606541
Registered office	Vapourpal Roscrea Roscrea Co. Tipperary
Accountants	SmartTax Accountants & Tax Consultants 1 Flannan Street Nenagh Co. Tipperary
Bankers	Permanent TSB 13 Pearse Street Nenagh Tipperary

Meltre Retail Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as 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 those financial statements, the directors are 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 not 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 directors are 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 at any time and to enable them to ensure the financial statements and Directors' Report comply with the Companies Act 2014. They are 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.

Directors' declaration on unaudited financial statements

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

- The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to SmartTax , Accountants and tax consultants , all the company's accounting records and provided all the information, books or documents necessary for all the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 1st March 2025.

Meltre Retail Limited

On behalf of the board

Trevor Keegan
Director

Mellissa Boylan
Director

Date:

Meltre Retail Limited
Statement of Financial Position
as at 1 March 2025

	Notes	€	€
Fixed assets			
Tangible assets	4		348
Investments	4		-
			<u>348</u>
Current assets			
Stocks		-	
Cash at bank and in hand		141	
		<u>141</u>	
Creditors: amounts falling due within one year	5	(6,914)	
		<u>(6,914)</u>	
Net current liabilities			<u>(6,773)</u>
Total assets less current liabilities			<u>(6,425)</u>
Deficiency of assets			<u>(6,425)</u>
Capital and reserves			
Called up share capital	6		100
Profit and loss account			(6,525)
			<u>(6,425)</u>
Equity shareholders' funds			<u>(6,425)</u>

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.

We as Directors of Meltre Retail 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 332(2).

The notes on pages 6 to 8 form an integral part of these financial statements.

Meltre Retail Limited

(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. 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 and signed on its behalf by

Trevor Keegan
Director

Melissa Boylan
Director

Meltre Retail Limited

Notes to the abridged financial statements for the year ended 1 March 2025

1. Accounting Policies

1.1. Statement of Compliance

The unaudited accounts have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

1.2. Basis of preparation

The unaudited accounts are 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 the 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 for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the "Small Companies Regime" in accordance with section 280C of the Act and Section 1A of FRS 102.

1.3. Cash flow statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

1.4. Turnover

Turnover comprises of the invoice value of goods supplied by the company, exclusive of trade discounts and Value Added Tax

1.5. Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first in first out basis.

1.6. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery - 12.5% Straight Line

1.7. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

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**Notes to the abridged financial statements
for the year ended 1 March 2025**

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2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	01/03/25	02/03/24
Trevor Keegan	30	30
Mellissa Boylan	70	70
 Company Secretary		
Trevor Keegan	30	30

3. Transactions with directors

The directors supported the company during the year and are owed money by the company. See note 5.

4. Fixed assets	Tangible fixed assets €
Cost	
At 2 March 2024	1,398
At 1 March 2025	1,398
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Depreciation	
At 2 March 2024	1,050
At 1 March 2025	1,050
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Net book value	
At 1 March 2025	348
At 1 March 2024	348
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4.1. Investment details	2025 €
Participating interests	-
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**Notes to the abridged financial statements
for the year ended 1 March 2025**

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5. Creditors: amounts falling due within one year	2025
	€
<i>Other creditors</i>	
Directors' accounts	5,480
Accruals and deferred income	1,200
<i>Taxation creditors</i>	
PAYE/PRSI	-
VAT	234
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	6,914
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6. Share capital	2025
	€
Allotted, called up and fully paid equity	
100 Ordinary shares of €1 each	100
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7. Accounting Periods

The current accounts are for a full year.