

**C Moran Holdings Limited**  
**Abridged Financial Statements**

**for the period ended 31 December**  
**2025**

**Registration Number** **722257**

## **C Moran Holdings Limited**

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**C Moran Holdings Limited  
Directors and other information**

**Directors**

C Moran

**Secretary**

J Belcouch

**Registered office**

Oakton Road  
Corbally  
Limerick

**Company Registered No.**

722257

**C Moran Holdings Limited**  
**Statement of Directors' Responsibilities and declaration on unaudited financial statements**

**Directors' Responsibility Statement**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 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.

**Books of Account**

The measures taken by the directors to ensure compliance with the requirements of Section 202, Companies Act, 2001, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account are maintained at Corbally, Limerick

**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 7:

- (a) 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.
- (b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31 December 2025.

**On behalf of the Board**

**Colm Moran**  
**Director**

**Date:**  
**1February2026**

**C Moran Holdings Limited**  
**Abridged Balance Sheet**  
**As at 31 December 2025**

	<i>Notes</i>	<b>As at 31 Dec 2025 €</b>
<b>Fixed Assets</b>		
Motor Vehicles, plant & equipment		-
<b>Current Assets</b>		
Other Debtors		100
Cash at bank		-
		100
<b>Current liabilities</b>		
Creditors: (amounts falling due within one year)		-
		100
<b>Current assets less current liabilities</b>		
		100
Creditors: (amounts falling Due after one year)		-
		-
<b>Total Net Assets</b>		<b>100</b>
<b>Capital and Reserves</b>		
Called up share capital	2	100
Profit and loss account		-
		-
<b>Equity Shareholders' Funds</b>		<b>100</b>

**Directors' Statement on the Balance Sheet**

- a) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 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) he company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

On behalf of the board

**Colm Moran, Director**

**Date      1 Feb 2026**

**C Moran Holdings Limited**  
**Notes to the Abridged Financial Statements**  
**for the period ended 31 December 2025**

**1. Accounting Policies**

**1.1. Basis of preparation**

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2014.

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain tangible fixed assets and comply with the Financial Reporting Standards issued by the Accounting Standards Board.

**1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates calculated to write off the cost less residual value of each asset over its expected useful life on the straight line basis, as follows:

Fixtures & Fittings	-	20%
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**1.4. Stocks**

Stocks are valued at the lower of cost and net realizable value.

Cost represents the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realizable value represents estimated net selling price, less all costs of completion and sale.

**1.5. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors considers that a liability to taxation is unlikely to materialize.

**Colm Moran Holdings Limited**  
**Notes to the Abridged Financial Statements**  
**for the period ended 31 December 2025**

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<b>2. Share capital</b>	<b>2025</b>
	<b>€</b>
<b>Authorized equity</b>	
100,000 Ordinary shares of €1 each	100,000
	<hr/>
<b>Allotted, called up and fully paid equity</b>	
100 Ordinary shares of €1 each	100
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**3. Accounting Periods**

The current accounts are for the year ended 31 December 2024.

**5. Approval of financial statements**

The financial statements were approved by the Board of Directors on 1<sup>st</sup> February 2026 and signed on its behalf by

**Colm Moran**  
**Director**