

**REPORTS AND FINANCIAL STATEMENTS**  
**M.W. TRADING COMPANY LIMITED**  
**FOR THE FINANCIAL YEAR ENDED**  
**31 MAY 2025**

**M.W. TRADING COMPANY LIMITED**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

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**M.W. TRADING COMPANY LIMITED**

**DIRECTORS AND OTHER INFORMATION**

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**DIRECTORS**

**Pat Neville  
James O'Mahony**

**SECRETARY**

**Peter Neville**

**PRINCIPAL BANKER**

**Bank of Ireland  
125 O'Connell Street  
Limerick**

**SOLICITOR**

**Holmes O'Malley Sexton  
Solicitors  
Bishops Gate  
Henry Street  
Limerick**

**REGISTERED OFFICE**

**Unit 18  
Dockgate House  
Merchant Road  
Galway**

## M.W. TRADING COMPANY LIMITED

### DIRECTORS' REPORT

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The directors present their annual report and the unaudited financial statements of the company for the financial year ended 31 May 2025.

#### PRINCIPAL ACTIVITY

The principal activity of the company was the sale of motor fuels and the operation of shop facilities. The company has now ceased to trade.

#### RESULTS

The company did not trade during the financial year.

#### SUBSEQUENT EVENTS

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

#### DIRECTORS

The directors, who served throughout the financial year, were as follows:

Pat Neville  
Martin Neville (Retired 1 October 2024)  
James O'Mahony (Appointed 1 October 2024)

#### DIRECTORS' AND SECRETARY'S INTEREST IN SHARES

The directors and the secretary of the company who held office at 31 May 2025 hold the following interests in the shares of the company:

	31 May 2025	1 June 2024
Ordinary Shares of €1.27 each		
Pat Neville	-	-
James O'Mahony	2	2
Peter Neville	-	-
	=====	=====

#### ACCOUNTING RECORDS

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Unit 18, Dockgate House, Merchant Road, Galway.

Approved by the Board and signed on its behalf by

*JAMES O'MAHONY*  
\_\_\_\_\_ DIRECTOR

JAMES O'MAHONY

*PAT NEVILLE*  
\_\_\_\_\_ DIRECTOR

PAT NEVILLE

Date: 22 March 2026

**M.W. TRADING COMPANY LIMITED**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION  
ON UNAUDITED FINANCIAL STATEMENTS**

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**General responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework"). 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 at the financial year end date, and 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 estimates that are reasonable and prudent
- State whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards and note the effect and the reason as 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, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be compiled. 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 as set out on pages 5 to 10:

- 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 May 2025.

The financial statements were approved by the board of directors on 22/03/2026 and signed on its behalf by:

James O'Mahony

DIRECTOR JAMES O'MAHONY

Pat Neville

DIRECTOR PAT NEVILLE

**M.W. TRADING COMPANY LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

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The company did not trade during the financial year or the preceding financial year and received no income and incurred no expenditure. Consequently, during these years the company made neither a profit nor a loss.

**M.W. TRADING COMPANY LIMITED**

**BALANCE SHEET AS AT 31 MAY 2025**

	Note	2025 €	2024 €
<b>CURRENT ASSETS</b>			
Debtors	5	3	3
Cash at bank and in hand		-	-
		3	3
<b>CREDITORS (Amounts falling due within one financial year)</b>			
		-	-
<b>NET CURRENT ASSETS</b>			
		3	3
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		3	3
<b>CAPITAL AND RESERVES</b>			
Called up share capital presented as equity	6	3	3
Profit and loss account	6	-	-
<b>SHAREHOLDERS' FUNDS</b>			
		3	3

We, as Directors of M.W. Trading Company Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 16 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.365(2) of the Companies Act 2014; and are satisfied;
- (c) 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 and 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;
- (d) we hereby certify that we have relied on the specific exemption contained in S.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

On behalf of the board:

*JAMES O'MAHONY*

*PAT NEVILLE*

\_\_\_\_\_ DIRECTOR

\_\_\_\_\_ DIRECTOR

JAMES O'MAHONY

PAT NEVILLE

Date: 22 March 2026

**M.W. TRADING COMPANY LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

	<b>Called up share capital €</b>	<b>Profit and loss account €</b>	<b>Total €</b>
AT 1 JUNE 2024	3	-	3
Result for the financial year	-	-	-
	<hr/>	<hr/>	<hr/>
<b>AT 31 MAY 2025</b>	<b>3</b>	<b>-</b>	<b>3</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>In respect of prior financial year:</b>			
	<b>Called up share capital €</b>	<b>Profit and loss account €</b>	<b>Total €</b>
AT 1 JUNE 2023	3	-	3
Result for the financial year	-	-	-
	<hr/>	<hr/>	<hr/>
AT 31 MAY 2024	3	-	3
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**M.W. TRADING COMPANY LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

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	2025 €	2024 €
<b>Cash flow from operating activities</b>		
Result on ordinary activities before taxation	-	-
	<hr/>	<hr/>
<b>Net cash flow from operating activities</b>	-	-
	<hr/>	<hr/>
<b>Net cash flow from investing activities</b>	-	-
	<hr/>	<hr/>
<b>Net cash flow from financing activities</b>	-	-
	<hr/>	<hr/>
<b>Increase in cash and cash equivalents</b>	-	-
Cash and cash equivalents at beginning of financial year	-	-
	<hr/>	<hr/>
Cash and cash equivalents at end of financial year	-	-
	<hr/> <hr/>	<hr/> <hr/>

**M.W. TRADING COMPANY LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

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**1. ACCOUNTING POLICIES**

The significant accounting policies adopted by the company are as follows:

**GENERAL INFORMATION AND BASIS OF ACCOUNTING**

M.W. Trading Company Limited is a private company limited by shares incorporated in Ireland under the Companies Act 2014. The address of the registered office is Unit 18, Dockgate House, Merchant Road, Galway. The company registration number is 85009. The nature of the company's operations and its principal activities are set out in the directors' report on page 3.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of M.W. Trading Company Limited is considered to be euro because that is the currency of the primary economic environment in which the company operates. These financial statements are separate financial statements. All figures in the financial statements are rounded to the nearest euro for presentation purposes.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. 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 financial period in which the estimate is revised if the revision affects only that financial period or in the financial period of the revision and future financial periods if the revision affects both current and future financial periods.

**Critical judgements in applying the company's accounting policies**

The following are the critical judgements, apart from those involving estimations (which are dealt with separately below), that the directors have made in the process of applying the company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

There were no critical judgements made by the directors during the financial year.

**Key sources of estimation uncertainty**

There are no key sources of estimation uncertainty.

**M.W. TRADING COMPANY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

**3. EMPLOYEES AND REMUNERATION**

Directors remuneration is €Nil for both the current and prior financial years. Therefore, all Companies Act 2014 disclosures are €Nil for the current and prior financial years.

There were no employees or key management personnel in the company during the current or preceding financial year.

**4. TAXATION**

No tax charge arises.

**5. DEBTORS**

Prepayments

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Prepayments	<b>3</b>	3
	<u>          </u>	<u>          </u>

**6. CALLED UP SHARE CAPITAL PRESENTED AS EQUITY**

**Authorised:**

10,000 ordinary shares of €1.27 each

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
10,000 ordinary shares of €1.27 each	<b>12,700</b>	12,700
	<u>          </u>	<u>          </u>
	<b>12,700</b>	12,700
	<u>          </u>	<u>          </u>

**Allotted, issued and fully paid – presented as equity:**

2 ordinary shares of €1.27 each

2 ordinary shares of €1.27 each	<b>3</b>	3
	<u>          </u>	<u>          </u>
	<b>3</b>	3
	<u>          </u>	<u>          </u>

**Presented as follows:**

Called up share capital presented as equity

Called up share capital presented as a liability

Called up share capital presented as equity	<b>3</b>	3
Called up share capital presented as a liability	<b>-</b>	-
	<u>          </u>	<u>          </u>
	<b>3</b>	3
	<u>          </u>	<u>          </u>

The profit and loss reserve represents cumulative profits or losses, net of dividends paid and other adjustments.

**7. SUBSEQUENT EVENTS**

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