

Company registration number: 25381

Mulroy Grain and Provender Co. Limited
Unaudited abridged financial statements
for the financial year ended 30 April 2025

Mulroy Grain and Provender Co. Limited

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Mulroy Grain and Provender Co. Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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. 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.

David Fagan
Director

Teresa Harhen
Director

Mulroy Grain and Provender Co. Limited

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Mulroy Grain and Provender Co. Limited**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30th April 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Kealy Mehigan Limited

Tara Court
Dublin Road
Naas
Co. Kildare

16 February 2026

Mulroy Grain and Provender Co. Limited

**Balance sheet
As at 30th April 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Financial assets	3	314		314	
			314		314
Current assets					
Debtors	4	2,074,009		2,074,009	
Cash at bank and in hand		1,429		1,434	
		2,075,438		2,075,443	
Creditors: amounts falling due within one year					
	5	(2,578,622)		(2,578,622)	
Net current liabilities					
			(503,184)		(503,179)
Total assets less current liabilities					
			(502,870)		(502,865)
Net liabilities					
			(502,870)		(502,865)
Capital and reserves					
Called up share capital presented as equity			2,008		2,008
Profit and loss account			(504,878)		(504,873)
Shareholders deficit					
			(502,870)		(502,865)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 5 to 6 form part of these abridged financial statements.

Mulroy Grain and Provender Co. Limited

**Balance sheet (continued)
As at 30th April 2025**

We, as directors of Mulroy Grain and Provender Co. Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 financial 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; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 16th February 2026 and signed on behalf of the board by:

David Fagan
Director

Teresa Harhen
Director

The notes on pages 5 to 6 form part of these abridged financial statements.

Mulroy Grain and Provender Co. Limited

Notes to the abridged financial statements Financial year ended 30th April 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(504,873)	(504,864)
Loss for the financial year	(5)	(9)
At the end of the financial year	<u>(504,878)</u>	<u>(504,873)</u>

3. Financial assets

	Shares in group undertakings	Total
	€	€
Cost		
At 1st May 2024 and 30th April 2025	<u>314</u>	<u>314</u>
Provision for diminution in value		
At 1st May 2024 and 30th April 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 30th April 2025	<u>314</u>	<u>314</u>
At 30th April 2024	<u>314</u>	<u>314</u>

Mulroy Grain and Provender Co. Limited

Notes to the abridged financial statements (continued)
Financial year ended 30th April 2025

4. Debtors

	2025	2024
	€	€
Amounts owed by group undertakings	2,074,136	2,074,136
Other debtors	(127)	(127)
	<u>2,074,009</u>	<u>2,074,009</u>

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to group undertakings	2,479,953	2,479,953
Other creditors including tax and social insurance	34,000	34,000
Accruals	64,669	64,669
	<u>2,578,622</u>	<u>2,578,622</u>

6. Going Concern

These accounts have been prepared on a going concern basis on the assumption that the Company will continue with the support of its' Creditors and Members and this support will not be withdrawn.

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16 February 2026.