

C Moran Holdings Limited
Abridged Financial Statements

for the period ended 31 December
2024

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 2024.

On behalf of the Board

Colm Moran
Director

Date:
1February2026

C Moran Holdings Limited
Abridged Balance Sheet
As at 31 December 2024

	<i>Notes</i>	As at 31 Dec 2024 €
Fixed Assets		
Motor Vehicles, plant & equipment		-
Current Assets		
Other Debtors		100
Cash at bank		-
		100
Current liabilities		
Creditors: (amounts falling due within one year)		-
		-
Current assets less current liabilities		100
Creditors: (amounts falling Due after one year)		-
		-
Total Net Assets		100
Capital and Reserves		
Called up share capital	2	100
Profit and loss account		-
		-
Equity Shareholders' Funds		100

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 2024

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 2024

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2. Share capital	2024
	€
Authorized equity	
100,000 Ordinary shares of €1 each	100,000
	<hr/>
Allotted, called up and fully paid equity	
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 1st February 2026 and signed on its behalf by

Colm Moran
Director