

**MOPPIEMARINE LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2025**

**MOPPIEMARINE LIMITED**

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## MOPPIEMARINE LIMITED

ABRIDGED BALANCE SHEET  
AS AT 30 NOVEMBER 2025

	Note		2025 €	2024 €
<b>Current assets</b>				
Debtors: amounts falling due within one year	5	-	100	
			<hr/>	<hr/>
		-	100	
Creditors: amounts falling due within one year	6	(12,926)	(2,300)	
			<hr/>	<hr/>
<b>Net current liabilities</b>			(12,926)	(2,200)
			<hr/>	<hr/>
<b>Total assets less current liabilities</b>			(12,926)	(2,200)
			<hr/>	<hr/>
<b>Net liabilities</b>			(12,926)	(2,200)
			<hr/>	<hr/>
<b>Capital and reserves</b>				
Called up share capital presented as equity			100	100
Profit and loss account			(13,026)	(2,300)
			<hr/>	<hr/>
<b>Shareholders' funds</b>			(12,926)	(2,200)
			<hr/>	<hr/>

I, as director of Moppiemarine Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.  
 (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.  
 (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.  
 (d) I 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 state 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) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.  
 (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved:

DocuSigned by:  
  
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**Hugh Padgham**  
 Director

Date: 11-12-2025

**MOPPIEMARINE LIMITED****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025****1. General information**

These financial statements comprising the Statement of Income and Retained Earnings, the Balance Sheet and the related notes constitute the financial statements of Moppierarine Limited for the financial year ended 30 November 2025.

Moppiemarine Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 743917). The registered office is 1st Floor, 16/17 College Green, Dublin 2, D02 V078. The nature of the company's operations and its principal activities are set out in the Director's Report.

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102), applying section 1A of that standard.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014. The company qualifies as a small company for the year, as defined by Section 280A of the Act, and has applied the rules of the 'Small Companies Regime' in accordance with Section 280C of the Act and Section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

**2.2 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.3 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## MOPPIEMARINE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025**

**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Going Concern**

The company does not currently trade and is not a going concern. The financial statements have been prepared on the going concern basis on the grounds that there is no material difference between the going concern basis and any other basis under which the financial statements could have been prepared.

**4. Employees**

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

**5. Debtors**

	2025 €	2024 €
Called up share capital not paid	-	100
	<u>-</u>	<u>100</u>
	<u><u>-</u></u>	<u><u>100</u></u>

**6. Creditors: Amounts falling due within one year**

	2025 €	2024 €
Other creditors	10,077	-
Accruals	2,849	2,300
	<u>12,926</u>	<u>2,300</u>
	<u><u>12,926</u></u>	<u><u>2,300</u></u>

**MOPPIEMARINE LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025**

**7. Appropriation of Profit and loss account**

	<b>2025</b>
	<b>€</b>
Profit and loss account brought forward at the beginning of the year	(2,300)
Other movement in the profit and loss account	(10,726)
	<hr/>
<b>Profit and loss account carried forward at the end of the year</b>	<b>(13,026)</b>
	<hr/> <hr/>

**8. Related party transactions and controlling party**

**Ultimate controlling party**

Hugh Padgham holds 100% of the ordinary share capital of the company and is therefore considered to be the company's ultimate controlling party.

**Key management personnel compensation**

No compensation paid to key management personnel during the year.

**Other related party transactions**

During the year director Hugh Padgham had the following transactions with Moppiemarine Limited. These amounts are included under 'Other creditors' in Note 6.

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
As at 1 December	-	-
Amounts forwarded to the company	10,077	-
	<hr/>	<hr/>
<b>As at 30 November</b>	<b>10,077</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>

**9. Approval of financial statements**

The director approved these financial statements for issue on 11-12-2025