

Company Number: 655711

Moai Innovation Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Moai Innovation Limited

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Moai Innovation Limited
DIRECTOR AND OTHER INFORMATION

Director	Marcos Palanco
Company Secretary	Beatriz Munoz
Company Number	655711
Registered Office and Business Address	22 Meadowbrook Lawns, Maynooth Kildare W23 D8N4 Ireland
Accountants	Icon Accounting Chartered Certified Accountants Columba House Airside Swords Dublin Ireland
Bankers	Allied Irish Banks, p.l.c. Main Street Blackrock Dublin

Moai Innovation Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	14,373	17,247
Current Assets			
Debtors	6	23,905	22,056
Cash at bank and in hand		27,019	47,335
		50,924	69,391
Creditors: amounts falling due within one year	7	(21,354)	(30,144)
Net Current Assets		29,570	39,247
Total Assets less Current Liabilities		43,943	56,494
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	8	43,843	56,394
Shareholders' Funds		43,943	56,494

I as Director of Moai Innovation Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 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 section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the micro companies' regime.

Approved by the board on 20 October 2025 and signed on its behalf by:

Marcos Palanco
Director

Moai Innovation Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Moai Innovation Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 655711. The registered office of the company is 22 Meadowbrook Lawns,, Maynooth, Kildare, W23 D8N4, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	50% Straight line
Motor vehicles	-	12.50% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Moai Innovation Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	2,874	2,874
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Consultants	1	1
	<u><u> </u></u>	<u><u> </u></u>

5. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 September 2024	2,817	22,995	25,812
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	2,817	22,995	25,812
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 September 2024	2,817	5,748	8,565
Charge for the financial year	-	2,874	2,874
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	2,817	8,622	11,439
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 August 2025	-	14,373	14,373
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 August 2024	-	17,247	17,247
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

6. Debtors	2025	2024
	€	€
Trade debtors	20,910	21,956
Taxation	2,895	-
Called up share capital not paid	100	100
	<u><u> </u></u>	<u><u> </u></u>
	23,905	22,056
	<u><u> </u></u>	<u><u> </u></u>

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7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	240	240
Taxation	13,218	17,880
Accruals	7,896	12,024
	<u>21,354</u>	<u>30,144</u>

8. Profit and loss account	2025	2024
	€	€
At 1 September 2024	56,394	55,430
(Loss)/profit for the financial year	(12,551)	964
At 31 August 2025	<u>43,843</u>	<u>56,394</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 October 2025.