

Company registration number: 466841

Monuemo Limited

Unaudited abridged financial statements

for the financial year ended 31st January 2026

Monuemo Limited

Contents

	Page
Directors responsibilities statement	1
Balance sheet	2
Notes to the financial statements	3 - 4

Monuemo 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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Monuemo Limited

Balance sheet
As at 31st January 2026

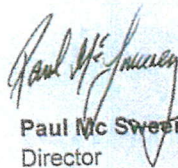
	2026 €	2025 €
Fixed assets	948,383	2,650,097
Current assets	2,871,438	1,173,725
Creditors: amounts falling due within one year	(880)	(880)
Net current assets	<u>2,870,558</u>	<u>1,172,845</u>
Total assets less current liabilities	3,818,941	3,822,942
Accruals and deferred income	(5,806)	(6,955)
Net assets	<u>3,813,135</u>	<u>3,815,987</u>
Capital and reserves	<u>3,813,135</u>	<u>3,815,987</u>

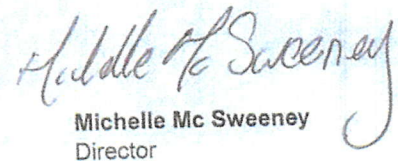
We, as directors of Monuemo Limited state that:

- (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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 3rd February 2026 and signed on behalf of the board by:


Paul Mc Sweeney
Director


Michelle Mc Sweeney
Director

Monuemo Limited

Notes to the abridged financial statements Financial year ended 31st January 2026

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Monuemo Limited, No 21 The Whitethorns, Castletroy, Co. Limerick.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Financial assets

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

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.

Monuemo Limited

Notes to the abridged financial statements (continued) Financial year ended 31st January 2026

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4. Appropriations of profit and loss account

	2026	2025
	€	€
At the start of the financial year	3,811,987	3,812,910
Loss for the financial year	(2,852)	(923)
At the end of the financial year	<u>3,809,135</u>	<u>3,811,987</u>

5. Directors transactions

During the financial year the company entered into the following guarantees on behalf of its directors:

	2026	2025
	€	€
Maximum amount outstanding	<u>880</u>	<u>18,880</u>

	2026	2025
	€	€
At the start of the financial year	880	18,880
Amounts repaid during the financial year	-	(18,000)
At the end of the financial year	<u>880</u>	<u>880</u>

The loan is repayable on demand. There are no other conditions attaching.

