

M&R Tradex Limited
Abridged accounts
for the year ended 31 July 2025

M&R Tradex Limited

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M&R Tradex Limited

Directors and other information

Directors	Robert Kiersztan Marek Moscinski
Secretary	Robert Kiersztan
Company number	630772
Registered office	11 Ashgrove Greenhill Village Carrick-on-Suir Co. Tipperary
Accountants	Barry O' Connor & Company 9 Upper Irishtown, Clonmel, Co. Tipperary.
Business address	11 Ashgrove Greenhill Village Carrick-on-Suir Co. Tipperary
Bankers	Bank of Ireland Parnell Street Clonmel Co. Tipperary

M&R Tradex Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 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 the anytime 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 and enable the financial statements to be audited. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 5 :

- 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.
- The directors confirm that they have made available to Barry O' Connor & Company , , all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st July 2025.

On behalf of the board

Robert Kiersztan
Director

Marek Moscinski
Director

Date: 17th February 2026

M&R Tradex Limited

Abridged balance sheet as at 31 July 2025

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets			19,286		25,951
Current assets					
Closing stock		93,198		96,450	
Debtors		100		100	
Cash at bank and in hand		61,100		4,724	
		<u>154,398</u>		<u>101,274</u>	
Creditors: amounts falling due within one year	3	<u>(94,294)</u>		<u>(54,825)</u>	
Net current assets			<u>60,104</u>		<u>46,449</u>
Total assets less current liabilities			79,390		72,400
Net assets			<u>79,390</u>		<u>72,400</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			79,290		72,300
Equity shareholders' funds			<u>79,390</u>		<u>72,400</u>

We as directors of M&R Tradex 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 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 the Companies Act 2014 relating to Financial Statements so far as they applicable to the company e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the ground 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.

These accounts have been prepared in accordance with the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (January 2015) relating to small companies.

The abbreviated accounts were approved by the Board on 17 February 2026 and signed on its behalf by

Robert Kiersztan
Director

Marek Moscinski
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

M&R Tradex Limited

Notes to the abridged financial statements for the year ended 31 July 2025

1. 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.

1.1. Basis of preparation

The accounts have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council

1.2. Statement of compliance

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

1.3. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.4. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

Ordinary shares		
	31/07/25	31/07/24
Robert Kiersztan	50	50
Marek Moscinski	50	50

Mr. Robert Kiersztan and Mr. Marek Moscinski retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

M&R Tradex Limited

Notes to the abridged financial statements for the year ended 31 July 2025

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3. Creditors: amounts falling due within one year	2025	2024
	€	€
Bank loan	63,658	12,479
<i>Other creditors</i>		
Directors' accounts	21,639	37,242
Accruals	1,450	1,250
<i>Taxation creditors</i>		
Corporation tax	999	655
PAYE/PRSI	2,000	2,095
VAT	4,548	1,104
	<u>94,294</u>	<u>54,825</u>
4. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

5. Approval of financial statements

The financial statements were approved by the Board on the 17 February 2026 and signed on its behalf by

Robert Kiersztan
Director

Marek Moscinski
Director