

**MALAHIDE STATIONERY LIMITED**  
**ABRIDGED ACCOUNTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2025**

<b><u>Table of Contents</u></b>	<b><u>Page</u></b>
Directors and other information	1
Directors Responsibilities	2 -3
Balance Sheet	4 - 5
Notes to the Abridged Financial Statements	6 - 12

**MALAHIDE STATIONERY LIMITED**  
**ABRIDGED ACCOUNTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2025**

**Directors and Other information**

Directors	Denise Doyle Sean Doyle
Company Secretary	Sean Doyle
Company Number	119031
Registered Office and Business Address	2 Main Street Malahide Co. Dublin
Accountants	C.D. Mullock and Company Chartered Accountants Manor House 3 Church Road Malahide Co. Dublin
Bankers	AIB Bank

**MALAHIDE STATIONERY LIMITED**

**ABRIDGED ACCOUNTS FOR THE YEAR ENDED**

**31ST DECEMBER 2025**

**Directors Responsibilities Statement**

The directors' are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council [and promulgated by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those 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 the reasons for any material departure from those standards
- 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 any time 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 compiled. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**MALAHIDE STATIONERY LIMITED**  
**ABRIDGED ACCOUNTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2025**

**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 4 to 12.

- 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 judgments 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 C D Mullock & Co., the company's accounting records and provided all the information 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 December 2025.

On behalf of the board

Sean Doyle  
Director

Denise Doyle  
Director

**DATE:** \_\_\_\_\_

**MALAHIDE STATIONERY LIMITED**  
**ABRIDGED ACCOUNTS FOR THE YEAR ENDED**

**BALANCE SHEET**

**31ST DECEMBER 2025**

	<b>Notes</b>	<b>2025</b>	<b>€</b>	<b>2024</b>	<b>€</b>
<b>Fixed assets</b>					
Tangible assets	4		31,768		32,267
<b>Current assets</b>					
Stock	5	33,972		32,422	
Bank and Cash		7,307		7,289	
Debtors and Prepayments	6	5,902		1,809	
		47,181		41,520	
<b>Creditors: amounts falling due within one year</b>	7	(52,689)		(46,673)	
<b>Net current assets / (liabilities)</b>			(5,508)		(5,153)
<b>Total assets less current liabilities</b>			26,260		27,114
Net assets			26,260		27,114
<b>Capital and Reserves</b>					
Called up share capital	8		16,250		16,250
Profit and Loss Account	9		10,010		10,864
			26,260		27,114

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**MALAHIDE STATIONERY LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

We, as director(s) of Malahide Stationery 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 is complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (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.

I/We, as director(s) of (company name), state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company the qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on        and authorised for issue on  
They were signed on its behalf by

Sean Doyle  
Director

Denise Doyle  
Director

**DATE:**

**MALAHIDE STATIONERY LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**1. ACCOUNTING POLICIES**

Malahide Stationery Limited is primarily engaged in the operation of retail stationery outlet. The company's registered office is 2 Main Street Malahide Co. Dublin. The company is incorporated in the Republic of Ireland and the company registration number is 119031

The significant accounting policies adopted by the Company and applied consistently are as follows:

**(a) Basis of preparation**

The Financial Statements are prepared on the going concern basis under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

**(b) Currency**

*(i) Functional and presentation currency*

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

*(ii) Transactions and balances*

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

**MALAHIDE STATIONERY LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**(c) Interest income**

Interest income is recognised using the effective interest method.

**(d) Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

**(ii) Depreciation**

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Office Furniture and Equipment	12.5% straight line
--------------------------------	---------------------

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

**MALAHIDE STATIONERY LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**(e) Stocks and Work In Progress**

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

**(f) Trade and other debtors**

Trade and other debtors are recognised initially at transaction price. Other financial assets

**(g) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**(h) Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

**(i) Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

**MALAHIDE STATIONERY LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**(j) Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

**(k) Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

**2. Profit/(Loss) on ordinary activities before taxation**

	2025	2024
	€	€
The profit/ (loss) on ordinary activities before taxation is stated after charging:		
Accountants Remuneration	4,080	4,080
Depreciation	499	1,748

**3. Taxation on Results of the Year**

	2025	2024
	€	€
Corporation Tax	-	-
	=====	=====

**MALAHIDE STATIONERY LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**4. Tangible assets**

	<b>Fixtures and fittings €</b>	<b>Motor Vehicles €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 January 2025	77,258	14,996	92,254
Additions	-	-	-
At 31 December 2025	<u>77,258</u>	<u>14,996</u>	<u>92,254</u>
<b>Depreciation</b>			
At 1 January 2025	45,122	14,865	59,987
Charge for the year	499	-	499
At 31 December 2025	<u>45,621</u>	<u>14,865</u>	<u>60,486</u>
<b>Net book values</b>			
At 31 December 2025	<u><u>31,637</u></u>	<u><u>131</u></u>	<u><u>31,768</u></u>

**5. Stocks**

	<b>2025 €</b>	<b>2024 €</b>
Finished goods and goods for resale	<u><u>33,972</u></u>	<u><u>32,422</u></u>

**6. Debtors**

	<b>2025 €</b>	<b>2024 €</b>	
Trade debtors	<u><u>5,902</u></u>	<u><u>1,809</u></u>	-

**MALAHIDE STATIONERY LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**7. Creditors: amounts falling due within one year**

	2025 €	2024 €
Trade Creditors	29,344	24,875
VAT	9,217	9,012
PAYE	3,852	1,506
Directors Loan	9,089	10,089
Accruals	1,187	1,191
	<u>52,689</u>	<u>46,673</u>

**8. Called-up Share Capital**

	2025 €	2024 €
<u>Authorised</u> Ordinary shares of €1 each	130,000	130,000
<u>Allotted, called-up and fully paid</u> Ordinary shares of €1 each	16,250	16,250

**9. Reserves**

	Profit & Loss <u>Account</u> €	<u>Total</u> €
Balance at 1 January 2025	10,864	10,864
Retained profit / (loss) for year attributable to shareholders	(854)	(854)
<u>Balance at 31st December 2025</u>	<u>10,010</u>	<u>10,010</u>

**10. Commitments and Contingent Liabilities**

	2025 €	2024 €
<b>10.1 <u>Capital Commitments</u></b> Expenditure contracted for	Nil	Nil
Authorised by the directors but not contracted for	Nil	Nil
	<u>Nil</u>	<u>Nil</u>

**10.2 Contingent Liabilities**

There were no contingent liabilities at the end of the financial year.

**MALAHIDE STATIONERY LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**11. Transactions involving Directors**

There were no transactions involving directors during the year.

**12. Approval of the Financial Statements**

The financial statements were approved by the directors on.

**13. Post Balance Sheet Events**

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