

**PAT MOORE DAIRY SERVICES LIMITED**

**Unaudited Abridged Financial Statements**

**Financial Period Ended 30 June 2025**

**Company Number: 545639**

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**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**for the period ended 30 June 2025**

The director is responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director 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 at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

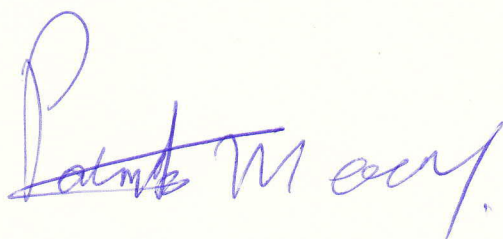
The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

**Signed on behalf of the board**

Pat Moore

Director

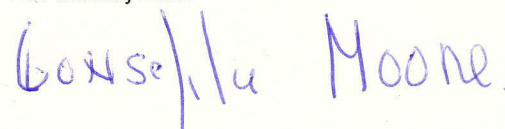
12 February 2026



Concepta Moore

Director

12 February 2026



**BALANCE SHEET**  
As at 30 June 2025

	Note	2025 €	2024 €
<b>Non-Current Assets</b>			
Tangible assets	8	<u>252,386</u>	<u>212,679</u>
<b>Current Assets</b>			
Inventories	7	652,139	598,404
Debtors	9	703,237	668,752
Cash and cash equivalents		<u>229,435</u>	<u>88,440</u>
		<u>1,584,811</u>	<u>1,355,596</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(497,801)</u>	<u>(380,314)</u>
<b>Net Current Assets</b>		<u>1,087,010</u>	<u>975,282</u>
<b>Net Assets</b>		<u>1,339,396</u>	<u>1,187,961</u>
<b>Capital and reserves</b>			
Called up share capital – presented as equity		100	100
Profit and loss account		<u>1,339,296</u>	<u>1,187,861</u>
<b>Equity attributable to owners of the company</b>		<u>1,339,396</u>	<u>1,187,961</u>

The notes on pages 5 to 8 form an integral part of these financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Pat Moore Dairy Services 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 shareholder of the company have not served a notice on the company under section 334(1) 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 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 small companies' regime.

Approved by the board on 12<sup>th</sup> February, 2026 and signed on its behalf by:

Pat Moore  
Director

Concepta Moore  
Director

**STATEMENT OF CHANGES IN EQUITY**  
**As at 30 June 2025**

	Called-up share capital - presented as equity €	Profit and loss account €	Total  €
Balance as at 01 July 2023	100	1,111,886	1,111,986
Profit for the financial year	-	<u>75,975</u>	<u>75,975</u>
<b>Balance as at 30 June 2024</b>	<u>100</u>	<u>1,187,861</u>	<u>1,187,961</u>
Balance as at 01 July 2024	100	1,187,861	1,187,961
Profit for the financial year	-	<u>151,435</u>	<u>151,435</u>
<b>Balance as at 30 June 2025</b>	<u>100</u>	<u>1,339,296</u>	<u>1,339,396</u>

The notes on pages 5 to 8 form an integral part of these financial statements.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

### 1 General information

Pat Moore Dairy Services Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is Birchwood, Carrick-on-Suir, Co. Kilkenny, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company registration number is 545639.

### 2 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 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### Revenue

Revenue comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax. Revenue from the sale of goods and services is recognised where (a) it is probable that economic benefits associated with the transaction will flow to the entity (b) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods and services carried on by the entity and (c) the amount of revenue can be measured reliably.

#### 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 of plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and equipment	12.5% Straight line
Office equipment	12.5% Straight line
Motor vehicles	20% Straight line

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

#### Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other receivables

Trade and other receivables 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.

#### Borrowing costs

All borrowing costs are recognised in the income statement in the period in which they are incurred.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

2 Accounting policies - continued

**Provisions**

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. 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 same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

**Trade and other payables**

Trade and other payables 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.

**Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

**Ordinary share capital**

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

3 Period of financial statements

The financial statements are for the year ended 30 June 2025 (30 June 2024).

<b>4 Operating profit</b>	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	39,480	30,448
(Profit) on disposal of tangible assets	<u>(3,160)</u>	<u>(21,988)</u>

<b>5 Finance costs</b>	2025	2024
	€	€
Bank interest and charges	<u>11,324</u>	<u>9,788</u>

<b>6 Employees</b>	2025	2024
	Number	Number
The average number of employees, including directors during the period was as follows;		
Operations	7	7
Administration	<u>1</u>	<u>1</u>
	<u>8</u>	<u>8</u>

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

7 Inventories

	2025 €	2024 €
Finished goods for resale	<u>652,139</u>	<u>598,404</u>

The replacement cost of stock did not differ significantly from the figures shown.

8 Tangible Assets

	Buildings €	Plant and Machinery €	Office equipment €	Motor Vehicles €	Total €
<b>Cost</b>					
At 01 July 2024	101,417	74,225	10,966	169,808	356,416
Additions	-	-	1,195	103,471	104,666
Disposals	-	-	-	(77,594)	(77,594)
<b>At 30 June 2025</b>	<u>101,417</u>	<u>74,225</u>	<u>12,161</u>	<u>195,685</u>	<u>383,488</u>
<b>Depreciation</b>					
At 01 July 2024	-	25,451	6,969	111,317	143,737
Charge for the year	-	11,535	648	27,297	39,480
Depreciation on disposals	-	-	-	(52,115)	(52,115)
<b>At 30 June 2025</b>	<u>-</u>	<u>36,986</u>	<u>7,617</u>	<u>86,499</u>	<u>131,102</u>
<b>Carrying amount</b>					
At 30 June 2025	<u>101,417</u>	<u>37,239</u>	<u>4,544</u>	<u>109,186</u>	<u>252,386</u>

9 Debtors

	2025 €	2024 €
Trade debtors	701,754	667,574
Other debtors	<u>1,483</u>	<u>1,178</u>
	<u>703,237</u>	<u>668,752</u>

10 Creditors - amounts falling due within one year

	2025 €	2024 €
Trade payables	289,863	163,724
Accruals	37,936	42,437
Bank loans	81,388	54,222
Corporation tax	22,816	5,891
VAT payable	2,650	-
Directors current account (note 12)	<u>63,148</u>	<u>71,243</u>
	<u>497,801</u>	<u>380,314</u>

11 Capital commitments

The company had no capital commitments at the period ended 30 June 2025 (30 June 2024).

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

<b>12 Directors' remuneration and transactions</b>	2025	2024
	€	€
<b>Directors' remuneration</b>		
Remuneration	<u>65,362</u>	<u>85,488</u>

At 30 June 2025, €63,148 (2024: €71,243) was owed to the directors by the company.

**13 Related party transactions**

There were no related party transactions during the period ended 30 June 2025 (30 June 2024).

**14 Events since the end of the financial year**

There have been no significant events impacting the company since the end of the financial period.

**15 Approval of financial statements**

The financial statements were approved and authorised for issue by the Board of Directors 12<sup>th</sup> February, 2025 and were signed on its behalf on that date.