

# Unaudited Abridged Financial Statements

## Moveplan Ireland Limited

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For the financial year ended 31 March 2025

## Company Information

|                          |  |
|--------------------------|--|
| <b>Directors</b>         | Catherine Ridley<br>Samantha Reilly  |
| <b>Company secretary</b> | Samantha Reilly  |
| <b>Registered number</b> | 319085   |
| <b>Registered office</b> | 13 - 18 City Quay<br>Dublin 2  |
| <b>Accountants</b>       | Grant Thornton Corporate Finance Limited<br>Chartered Accountants<br>13 - 18 City Quay<br>Dublin 2 |

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# Independent Accountant's Report to the directors of the unaudited financial statements of Moveplan Ireland Limited for the financial year ended 31 March 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Moveplan Ireland Limited for the financial year ended 31 March 2025, which comprise the Statement of financial position and the related notes to the financial statements, including a summary of significant accounting policies, from the company's accounting records and from information and explanations you have given to us.

The financial statements have been prepared on the basis set out in the notes to the financial statements.

This report is made solely to the directors of Moveplan Ireland Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely that we might compile the financial statements that we have been engaged to compile, report to the company's directors that we have done so and state those matters that we have agreed to state to the directors of Moveplan Ireland Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moveplan Ireland Limited and its directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements issued by the International Auditing and Assurance Standards Board (the 'IAASB') and have complied with the ethical guidance laid down by the IESBA Code and Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have approved the financial statements for the financial year ended 31 March 2025 and you have acknowledged on the Statement of financial position as at 31 March 2025 your duty to ensure that Moveplan Ireland Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Moveplan Ireland Limited is exempt from the statutory audit requirement for the financial year ended 31 March 2025.

We have not been instructed to carry out an audit or review the financial statements of Moveplan Ireland Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



30.01.2026

**Grant Thornton Corporate Finance Limited**

Chartered Accountants  
13 - 18 City Quay  
Dublin 2

# Abridged statement of financial position

As at 31 March 2025

|  | Note | 2025<br>€       | 2024<br>€       |
|--|------|-----------------|-----------------|
| <b>Fixed assets</b>                            |      |                 |                 |
| Tangible fixed assets                          | 5    | -               | 2,942           |
|  |      | <u>-</u>        | <u>2,942</u>    |
| <b>Current assets</b>                          |      |                 |                 |
| Debtors: amounts falling due within one year   | 6    | 67,935          | 83,877          |
|  |      | <u>67,935</u>   | <u>83,877</u>   |
| <b>Current liabilities</b>                     |      |                 |                 |
| Creditors: amounts falling due within one year | 7    | (31,494)        | (92,476)        |
|  |      | <u>(31,494)</u> | <u>(92,476)</u> |
| <b>Net current assets/(liabilities)</b>        |      | <u>36,441</u>   | <u>(8,599)</u>  |
| <b>Net assets/(liabilities)</b>                |      | <u>36,441</u>   | <u>(5,657)</u>  |
| <b>Capital and reserves</b>                    |      |                 |                 |
| Called up share capital presented as equity    |      | 400             | 400             |
| Capital redemption reserve                     |      | 108             | 108             |
| Profit and loss account                        |      | 35,933          | (6,165)         |
|  |      | <u>36,441</u>   | <u>(5,657)</u>  |
| <b>Shareholders' funds/(deficit)</b>           |      | <u>36,441</u>   | <u>(5,657)</u>  |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A for small entities.

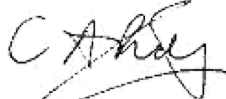
We, as directors of Moveplan Ireland Limited, state that:

- these financial statements have been prepared in accordance with the small companies regime.
- the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- 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 state 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.
- the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

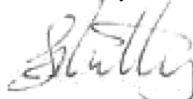
## Abridged statement of financial position (continued)

As at 31 March 2025

The financial statements were approved and authorised for issue by the board:



**Catherine Ridley**  
Director



**Samantha Reilly**  
Director

Date: 30/1/2026

The notes on pages 4 to 9 form part of these financial statements.

# Notes to the abridged financial statements

For the financial year ended 31 March 2025

## **1. General information**

Moveplan Ireland Limited is a company limited by shares with a registered address at 13-18 City Quay, Dublin 2.

The principal activity of the Company during the financial year was the provision of consultancy services for office movements.

## **2. Accounting policies**

### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The Company qualifies as a small company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The financial statements are prepared in Euro (€).

The following principal accounting policies have been applied:

### **2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

#### **Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

### **2.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

# Notes to the abridged financial statements

For the financial year ended 31 March 2025

## 2. Accounting policies (continued)

### 2.3 Tangible fixed assets (continued)

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                       |                     |
|-----------------------|---------------------|
| Fixtures and fittings | - 20% straight line |
| Office equipment      | - 20% straight line |
| Computer equipment    | - 20% straight line |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

### 2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### 2.5 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

# Notes to the abridged financial statements

For the financial year ended 31 March 2025

## 2. Accounting policies (continued)

### 2.6 Pensions

#### Defined benefit pension plan

The Company operates a defined benefit plan for certain employees. A defined benefit plan defines the pension benefit that the employee will receive on retirement, usually dependent upon several factors including but not limited to age, length of service and remuneration. A defined benefit plan is a pension plan that is not a defined contribution plan.

The liability recognised in the Statement of financial position in respect of the defined benefit plan is the present value of the defined benefit obligation at the end of the reporting date less the fair value of plan assets at the reporting date (if any) out of which the obligations are to be settled.

The defined benefit obligation is calculated using the projected unit credit method. Annually the Company engages independent actuaries to calculate the obligation. The present value is determined by discounting the estimated future payments using market yields on high quality corporate bonds that are denominated in Euros and that have terms approximating to the estimated period of the future payments ('discount rate').

The fair value of plan assets is measured in accordance with the FRS102 fair value hierarchy and in accordance with the Company's policy for similarly held assets. This includes the use of appropriate valuation techniques.

Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to other comprehensive income. These amounts together with the return on plan assets, less amounts included in net interest, are disclosed as 'Remeasurement of net defined benefit liability'.

The cost of the defined benefit plan, recognised in profit or loss as employee costs, except where included in the cost of an asset, comprises:

- a) the increase in net pension benefit liability arising from employee service during the period; and
- b) the cost of plan introductions, benefit changes, curtailments and settlements.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is recognised in profit or loss as a 'finance expense'.

### 2.7 Borrowing costs

All borrowing costs are recognised in profit or loss in the financial year in which they are incurred.

## 3. Judgments in applying accounting policies and key sources of estimation uncertainty

When preparing the financial statements, management undertakes a number of judgments, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

There are no significant judgements and estimates made by the management in the preparation of the financial statements. Management evaluates its judgements on an ongoing basis.

# Notes to the abridged financial statements

For the financial year ended 31 March 2025

## 4. Employees

The average monthly number of employees, including the directors, during the financial year was as follows:

|                                | 2025<br>No. | 2024<br>No. |
|--------------------------------|-------------|-------------|
| Number of administrative staff | 3           | 4           |

Capitalised employee costs during the financial year amounted to €Nil (2024: €Nil).

## 5. Tangible fixed assets

|   | Fixtures and<br>fittings<br>€ | Office<br>equipment<br>€ | Computer<br>equipment<br>€ | Total<br>€ |
|---|-------------------------------|--------------------------|----------------------------|------------|
| <b>Cost or valuation</b>                      |                               |                          |                            |            |
| At 1 April 2024                               | 1,406                         | 461                      | 29,896                     | 31,763     |
| Disposals                                     | (1,406)                       | (461)                    | (28,254)                   | (30,121)   |
| At 31 March 2025                              | -                             | -                        | 1,642                      | 1,642      |
| <b>Depreciation</b>                           |                               |                          |                            |            |
| At 1 April 2024                               | 1,405                         | 461                      | 26,955                     | 28,821     |
| Charge for the financial year on owned assets | -                             | -                        | 2,584                      | 2,584      |
| Disposals                                     | (1,405)                       | (461)                    | (27,897)                   | (29,763)   |
| At 31 March 2025                              | -                             | -                        | 1,642                      | 1,642      |
| <b>Net book value</b>                         |                               |                          |                            |            |
| At 31 March 2025                              | -                             | -                        | -                          | -          |
| At 31 March 2024                              | 1                             | -                        | 2,941                      | 2,942      |

# Notes to the abridged financial statements

For the financial year ended 31 March 2025

## 6. Debtors: Amounts falling due within one year

|                                | 2025<br>€     | 2024<br>€     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 20,163        | 40,156        |
| Other debtors                  | 47,170        | 42,159        |
| Prepayments and accrued income | 602           | 1,562         |
|                                | <u>67,935</u> | <u>83,877</u> |

All amounts are recoverable within one year.

## 7. Creditors: Amounts falling due within one year

|  | 2025<br>€     | 2024<br>€     |
|--|---------------|---------------|
| Overdrafts owed to credit institutions | 4,990         | 4,588         |
| Trade creditors                        | 7,025         | 39,015        |
| Taxation and social insurance          | 6,096         | 7,493         |
| Other creditors                        | -             | 83            |
| Accruals                               | 13,383        | 17,182        |
| Deferred income                        | -             | 24,115        |
|  | <u>31,494</u> | <u>92,476</u> |

|                                      | 2025<br>€    | 2024<br>€    |
|--------------------------------------|--------------|--------------|
| <b>Taxation and social insurance</b> |              |              |
| PAYE                                 | <u>6,096</u> | <u>7,493</u> |

Trade creditors and accruals are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Corporation tax and other taxes are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

# Notes to the abridged financial statements

For the financial year ended 31 March 2025

## 8. Appropriation of Profit and loss account

|   | 2025<br>€     | 2024<br>€      |
|---|---------------|----------------|
| Profit and loss account brought forward at the beginning of the financial year  | (6,165)       | 132,191        |
| Profit/(Loss) in the financial year   | 42,098        | (138,356)      |
| <b>Profit and loss account carried forward at the end of the financial year</b> | <b>35,933</b> | <b>(6,165)</b> |

## 9. Related party transactions

Moveplan Ireland Limited is related to Moveplan USA, Moveplan Limited (UK), Moveplan Asia Pacific Moveplan Singapore Pte and Moveplan Canada by virtue of common shareholders. The amounts owing (to)/from related parties at the year end were as follows:

Moveplan Limited (UK)  
Moveplan USA  
Moveplan Singapore  
Moveplan Canada  
Moveplan Asia Pacific

## 10. Events since the end of the financial year

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

## 11. Approval of financial statements

The board of directors approved these financial statements for issue on 30 January 2026.