

**Registration number 611434**

**MOSAIC BEVERAGES LIMITED**

**Abridged accounts**

**for the year ended 31st December 2025**

# MOSAIC BEVERAGES LIMITED

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## **MOSAIC BEVERAGES LIMITED**

### **Directors and other information**

Directors	Brendan Byrne Martin Mc Donald David Mahon
Secretary	Brendan Byrne
Company number	611434
Registered office	Sion Hill Castlebar Co Mayo
Accountants	George Gannon & Co  Chambers House Ellison Street Castlebar Co Mayo
Business address	Sion Hill Castlebar Co Mayo
Bankers	Bank of Ireland Sandyford Industrial Estate, Sandyford, Dublin 18

## **MOSAIC BEVERAGES LIMITED**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors made the following statement in respect of the unaudited financial statements:

#### **General Responsibilities**

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 the Companies Act 2014 and FRS 102 "the Financial Reporting Standard applicable in the Republic of Ireland and the UK" issued by the Financial Reporting Council. Under company law, the directors must not approve 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 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 reason 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect 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 George Gannon & Co , all 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

**Brendan Byrne**  
Director

**Martin Mc Donald**  
Director

**Date: 28th February 2026**

**MOSAIC BEVERAGES LIMITED**

**Abridged balance sheet  
as at 31st December 2025**

	Notes	2025		2024	
		€	€	€	€
<b><u>Fixed assets</u></b>					
<b><u>Current assets</u></b>					
Finbar O'Doherty		-		53,379	
Cash at bank and in hand		31		6,675	
		<u>31</u>		<u>60,054</u>	
<b>Creditors: amounts falling due within one year</b>		-		(104,863)	
<b>Net current assets/(liabilities)</b>			31		(44,809)
<b>Total assets less current liabilities</b>			<u>31</u>		<u>(44,809)</u>
<b>Net assets/(liabilities)</b>			<u>31</u>		<u>(44,809)</u>
<b>Capital and reserves</b>					
Profit and loss account			31		(44,809)
<b>Shareholders' funds</b>			<u>31</u>		<u>(44,809)</u>

We as directors state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 358, as appropriate, 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) the directors acknowledge the obligations of the company, under this Act, to -
  - (i) 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 and the end of its financial year and of its profit or loss for such a year, and
  - (ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

On behalf of the board 28th February 2026

\_\_\_\_\_  
**Brendan Byrne      Director**

\_\_\_\_\_  
**Martin Mc Donald      Director**

# MOSAIC BEVERAGES LIMITED

## Notes to the abridged financial statements for the year ended 31st December 2025

### 1. Statement of 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. Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the Republic of Ireland and the the UK". These are the first financial statements that comply with FRS 102. The transition to FRS 102 has not resulted in any changes to comparative prior year amounts.

#### 1.2. Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

#### 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.

### 2. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Creditors include the following:		
PAYE/PRSI control account	-	-
Corporation tax payable	-	-
VAT control account	-	1,363
	<u>-</u>	<u>1,363</u>

### 3. Transactions with directors

The following directors were given interest free loans by the company during the year. The movements on these loans are as follows:

Amount owing		Maximum
€	€	€
-	(53,379)	-
<u>-</u>	<u>(53,379)</u>	<u>-</u>

### 4. Accounting Periods

The current accounts are for a full year.

**MOSAIC BEVERAGES LIMITED**

**Notes to the abridged financial statements  
for the year ended 31st December 2025**

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**5. Approval of financial statements**

The financial statements were approved by the Board on 28th February 2026 and signed on its behalf by

**Brendan Byrne**  
**Director**

**Martin Mc Donald**  
**Director**