

Registration number 456835

**Mooney Accountants Limited**

**Abridged accounts**

**for the year ended 31 March 2025**

**Mooney Accountants Limited**

**Company information**

|                          |  |
|--------------------------|--|
| <b>Directors</b>         | <b>Brendan Mooney<br/>Orlene Mooney</b>  |
| <b>Secretary</b>         | <b>Brendan Mooney</b>  |
| <b>Company number</b>    | <b>456835</b>  |
| <b>Registered office</b> | <b>Market Square<br/>Kiltimagh<br/>Co. Mayo</b>                                |
| <b>Accountants</b>       | <b>Mooney Accountants Limited<br/>Market Square<br/>Kiltimagh<br/>Co. Mayo</b> |
| <b>Business address</b>  | <b>Market Square<br/>Kiltimagh<br/>Co. Mayo</b>                                |
| <b>Bankers</b>           | <b>AIB<br/>Aidan St<br/>Kiltimagh<br/>Co. Mayo</b>                             |

**Mooney Accountants Limited**

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**Mooney Accountants Limited**

**Abridged balance sheet  
as at 31 March 2025**

|  | Notes | 2025<br>€  | €          | 2024<br>€  | €          |
|--|-------|------------|------------|------------|------------|
| <b>Current Assets</b>                        |       |            |            |            |            |
| Debtors                                      |       | 163        |            | 163        |            |
|  |       | <u>163</u> |            | <u>163</u> |            |
| <b>Net Current assets</b>                    |       |            | <u>163</u> |            | <u>163</u> |
| <b>Total Assets Less Current Liabilities</b> |       |            |            |            |            |
|  |       |            | <u>163</u> |            | <u>163</u> |
| <b>Capital and Reserves</b>                  |       |            |            |            |            |
| Called up share capital                      | 5     |            | 100        |            | 100        |
| Profit and loss account                      |       |            | 63         |            | 63         |
|  |       |            | <u>163</u> |            | <u>163</u> |
| <b>Shareholders Funds</b>                    |       |            |            |            |            |

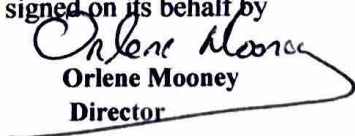
- (a) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) The company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- (c) The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) We acknowledge the companys 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,
- (e) The company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The directors acknowledge that they have responsibility for :

- (a) Ensuring the company keeps accounting records which comply with the requirements of the Companies Act 1963 to 2014; and
- (b) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of it's profit or loss for the financial year and to otherwise comply with the provisions of those Acts relating to accounts so far as they are applicable to the company.

The financial statements were approved by the board on and signed on its behalf by

  
Brendan Mooney  
Director

  
Orlene Mooney  
Director

## Mooney Accountants Limited

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

#### 1. Accounting policies

##### 1.1. Accounting convention

The accounts are prepared under the historical cost convention.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

##### 1.2. Basis of Preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

##### 1.3. Taxation

Corporation tax is provided on taxable profits at current rates.

Deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Deferred tax assets are recognised only to the extent that they are regarded as recoverable.

#### 2. Going concern

The financial statements have been prepared on the going concern basis, which assumes that the company will continue in operational existence for the foreseeable future, the validity of this assumption depends on the continued availability of extended credit facilities from the company's directors and bankers.

#### 3. Fixed assets

|                     | <b>Tangible<br/>fixed<br/>assets<br/>€</b> |
|---------------------|--|
| <b>Cost</b>         |  |
| At 1 April 2024     | 10,000                                     |
| At 31 March 2025    | 10,000                                     |
| <b>Depreciation</b> |  |
| At 1 April 2024     | 10,000                                     |
| At 31 March 2025    | 10,000                                     |

**Mooney Accountants Limited**

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

..... continued

|   |                  |                  |
|---|------------------|------------------|
| <b>4. Creditors: amounts falling due within one year</b>                    | <b>2025</b><br>€ | <b>2024</b><br>€ |
| <b>5. Share capital</b>   | <b>2025</b><br>€ | <b>2024</b><br>€ |
| <b>Authorised</b><br>100,000 Ordinary shares of €1 each                     | <u>100,000</u>   | <u>100,000</u>   |
| <b>Allotted, called up and fully paid</b><br>100 Ordinary shares of €1 each | <u>100</u>       | <u>100</u>       |

**6. Approval of financial statements**

The financial statements were approved by the board on the .