

**C. Mahon & Sons Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**C. Mahon & Sons Ltd**  
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**C. Mahon & Sons Ltd**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	David Mahon
<b>Company Secretary</b>	Ann Mahon
<b>Company Number</b>	62205
<b>Registered Office and Business Address</b>	2 Glencullen Road Kilternan Co Dublin Ireland
<b>Accountants</b>	Leonard Accountancy Ltd Chartered Certified Accountants, D5, Nutgrove Office Park Rathfarnham Dublin 14 D14 X 343

# C. Mahon & Sons Ltd

## STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	2025	2024
	€	€
Current assets	11,881	26,112
Creditors: amounts falling due within one year	(22,632)	(37,541)
<b>Net Current Liabilities</b>	<u>(10,751)</u>	<u>(11,429)</u>
<b>Total Assets less Current Liabilities</b>	(10,751)	(11,429)
Accruals and deferred income	(4,000)	(4,000)
<b>Net Liabilities</b>	<u>(14,751)</u>	<u>(15,429)</u>
<b>Capital and Reserves</b>	<u>(14,751)</u>	<u>(15,429)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of C. Mahon & Sons Ltd, 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 financial 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 (as a micro company). 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.

Approved by the Director and authorised for issue on 4 February 2026 :

  
Ann Mahon (Feb 4, 2026 19:38:36 GMT)  
Ann Mahon  
Company Secretary

  
David Mahon (Feb 4, 2026 19:40:52 GMT)  
David Mahon  
Director

# C. Mahon & Sons Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

C. Mahon & Sons Ltd is a company limited by shares incorporated in Ireland

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

#### Turnover

Turnover represents the total value, excluding value added tax, of services provided during the year.

#### Stocks

The stock value is an estimate made by the directors.

#### Trade and other debtors

Trade debtors are estimated by the directors.

#### Trade and other creditors

Trade and other creditors are recognised at fair value.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### Taxation

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

#### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

#### Share capital of the company

##### Ordinary share capital

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

### 3. Appropriation of Income Statement

	2025 €	2024 €
Loss brought forward	(16,064)	(2)
Profit/(loss) for the financial year	678	(16,062)
<b>Loss carried forward</b>	<b>(15,386)</b>	<b>(16,064)</b>

### 4. Post-Balance Sheet Events

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

### 5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 February 2026.

**C. Mahon & Sons Ltd**  
**EXTRACT FROM DIRECTOR'S REPORT**

for the financial year ended 30 April 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director's and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 30/04/25</b>	<b>Number Held At 01/05/24</b>
David Mahon	Ordinary Shares Class 1	<u><b>500</b></u>	<u>500</u>

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.