

**Registration Number 0603856**

**O' Mahony Accountant ( Cork Limited**

**Abridged Financial Statements**

**for the year ended**

**31st May 2024**

**O' Mahony Accountant ( Cork Limited**

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**O' Mahony Accountant ( Cork Limited**

**Company Information**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | Colman O' Mahony  |
| <b>Secretary</b>         | David O' Sullivan   |
| <b>Company Number</b>    | 0603856   |
| <b>Registered Office</b> | First Floor, Red Abbey<br>Unit 20, Southlink Park,<br>Frankfield,<br>Cork T12 KT02  |
| <b>Accountants</b>       | Colman O Mahony and Company<br>Certified Public Accountants<br>Unit 20 First Floor , Red Abbey Building ,<br>Southlink Business Park ,<br>Frankfield , Douglas ,<br>Cork T12 KT02 . |
| <b>Business Address</b>  | Unit 20 First Floor , Red Abbey Building ,<br>Southlink Business Park ,<br>Frankfield , Douglas ,<br>Cork T12 KT02  |
| <b>Solicitors</b>        | Carl O Mahony & Company<br>Solicitors<br>Parliament Buildings,<br>1 Sullivans Quay,<br>Cork   |

O' Mahony Accountant ( Cork Limited

Abridged Balance Sheet  
as at 31st May 2025

|   | Notes | €             | 2025<br>€        |
|---|-------|---------------|------------------|
| <b>Fixed Assets</b>                                   |       |               |                  |
| Tangible assets                                       | 3     |               | 6,516            |
| <b>Current Assets</b>                                 |       |               |                  |
| Stocks and work in progress                           |       | 21,355        |                  |
| Trade debtors and prepaid expenses                    |       | 58,299        |                  |
| Cash at bank and on hand                              |       | 19,001        |                  |
|   |       | <u>98,655</u> |                  |
| <b>Creditors: amounts falling due within one year</b> |       | (222,963)     |                  |
| <b>Net Current Liabilities</b>                        |       |               | <u>(124,308)</u> |
| <b>Total Assets Less Current Liabilities</b>          |       |               | <u>(117,792)</u> |
| <b>Capital and Reserves</b>                           |       |               |                  |
| Called up share capital                               | 4     |               | 1                |
| Profit and loss account                               |       |               | <u>(117,793)</u> |
| <b>Equity Shareholders' Funds</b>                     |       |               | <u>(117,792)</u> |

Abridged Balance Sheet  
as at 31st May 2024

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We as Directors of O' Mahony Accountant ( Cork 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 complied with ;
- c) The shareholders of the company have not served a notice on the company under Section 334 subsection (1) , in accordance with Section 334 subsection ( 2 ) .
- d) The directors acknowledge the obligations of the company under thie Companies Act 2014 to ( I ) keep adequate accounting records and prepare statutory financial statements which give a true and fair view of the assets , liabilities and financial position of the company at the end of it's financial year and of it's profit or loss for such a year , and

**O' Mahony Accountant ( Cork Limited**

( II ) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company .

e ) We as directors of O' Mahony Accountant ( Cork Limited state that :

The company has relied on the specified exemptions contained in Section 352 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 confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014 .

The financial statements were approved by the directors and signed on it's behalf by :

Colman O' Mahony

David O' Sullivan

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**Colman O' Mahony**

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**David O' Sullivan**

**Director**

**Secretary**

**Date : 19th November 2025**

**Date : 19th November 2025**

Certified to be a true copy

**Director** Colman O' Mahony  
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**Secretary** David O' Sullivan  
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**O Mahony Accountant Cork) Limited**

**Notes to the Abridged Financial Statements  
for the year ended 31st May 2025**

**1. General Information**

O' Mahony Accountant ( Cork Limited T / a Colman O' Mahony & Company Accountants is primarily engaged in the provision of accounting and taxation services and conducts its business from the companies Head Office at , First Floor, Unit 20, Red Abbey Building, Southlink Business Park, Frankfield, Douglas, Cork T12 KT02.

O' Mahony Accountant ( Cork Limited is a company limited by shares incorporated in the Republic of Ireland . The company is also tax resident in Ireland .

This is the latest set of financial statements prepared by O' Mahony Accountant ( Cork Limited, and they have been prepared in accordance with accounting standards issued by the Financial Reporting Council , including FRS 102 " The Financial Reporting Standard applicable in the UK and in the Republic of Ireland ( " FRS 102 " ) .

**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 .

The financial statements are prepared on the going concern basis under the historical cost convention , and comply with the financial reporting standards of the Financial Reporting Council , and the Companies Acts 2014 .

The company has availed of the exemption in FRS102 from the requirement to prepare a Cash Flow Statement , because it is classified a small company .

The financial statements are prepared in Euro which is the functional currency of the company .

**.1. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

**.2. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                                     |   |                      |
|-------------------------------------|---|----------------------|
| Fixtures, fittings<br>and equipment | - | 15% Reducing Balance |
|-------------------------------------|---|----------------------|

**1.3. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**.4. Stock**

Stock is valued at the lower of cost and net realisable value.

O Mahony Accountant (Cork) Limited

Notes to the Abridged Financial Statements  
for the year ended 31st May 2025

..... continued

2. **Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

|                     | <b>2025</b>   |
|---------------------|---------------|
|                     | <b>Number</b> |
| Directors           | 1             |
| Full-time employees | 1             |
| Part-time employees | 2             |
|                     | <u>4</u>      |

**Employment costs**

|                    | <b>2025</b>    |
|--------------------|----------------|
|                    | <b>€</b>       |
| Wages and salaries | 110,622        |
|                    | <u>110,622</u> |

3. **Fixed assets**

|   | <b>Intangible<br/>assets</b> | <b>Tangible<br/>fixed<br/>assets</b> | <b>Total</b>   |
|---|------------------------------|--------------------------------------|----------------|
|   | <b>€</b>                     | <b>€</b>                             | <b>€</b>       |
| <b>Cost</b>   |                              |                                      |                |
| At 1st June 2024  | 180,603                      | 14,482                               | 195,085        |
| Additions   | -                            | 1,370                                | 1,370          |
| Disposals   | -                            | -                                    | -              |
| At 31st May 2025  | <u>180,603</u>               | <u>15,852</u>                        | <u>196,455</u> |
| <b>Depreciation<br/>Provision for<br/>diminution in value</b> |                              |                                      |                |
| At 1st June 2024  | 180,603                      | 8,187                                | 188,790        |
| Charge for year   | -                            | -                                    | -              |
| At 31st May 2025  | <u>180,603</u>               | <u>8,187</u>                         | <u>188,790</u> |
| <b>Net book values</b>  |                              |                                      |                |
| At 31st May 2025  | <u>-</u>                     | <u>7,665</u>                         | <u>7,665</u>   |
| At 31st May 2025  | <u>-</u>                     | <u>6,295</u>                         | <u>6,295</u>   |

O Mahony Accountant Cork) Limited

Notes to the Abridged Financial Statements  
for the year ended 31st May 2025

..... continued

|   |                               |
|---|-------------------------------|
| 4. Share capital  | 2025                          |
|   | €                             |
| <b><u>Authorised</u></b>                                |                               |
| 100,000 Ordinary shares of €1.00 each                   | 100,000                       |
| <b><u>Allotted, called up and fully paid equity</u></b> |                               |
| 100 ordinary shares of €1.00 each                       | 100                           |
|   |                               |
| <b><u>Held as follows :</u></b>                         | <b><u>Ordinary shares</u></b> |
| Colman O' Mahony  | 2025                          |
|   | 100                           |

5. Approval of financial statements

The financial statements were approved by the Board on the 19th November 2025 and signed on its behalf by

Colman O' Mahony

David O' Sullivan

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Colman O' Mahony  
Director

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David O' Sullivan  
Secretary

**O' Mahony Accountant ( Cork Limited**

**Statement of Directors Responsibilities**

The directors are responsible for preparing the Directors Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland .

Irish Company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and of the of the company for each financial year . Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ( accounting atandards issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland and Irish law ) .

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 applicable Accounting Standards have been followed , subject to any material departures disclosed and explained in the financial statements ;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Company's 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

Colman O' Mahony

David O' Sullivan

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**Colman O' Mahony**  
**Director**

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**David O' Sullivan**  
**Secretary**

**Date: 19th November 2025**