

**Company registration number: 720630**

**Mohill Station House Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements**

**for the financial year ended 31 March 2025**

**Mohill Station House Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Balance sheet	<b>2 - 3</b>
Notes to the financial statements	<b>4 - 6</b>

**Mohill Station House Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Directors and other information**

<b>Directors</b>	Gerard Kilrane Colm Reynolds Mary Carleton Reynolds Donal Winters
<b>Secretary</b>	Gerard Kilrane
<b>Company number</b>	720630
<b>Registered office</b>	C/O Gerard M. Kilrane & Co Hyde Street Mohill Co Leitrim N41 WT22
<b>Accountants</b>	Casey Kavanagh & Company 44 John Street Sligo
<b>Bankers</b>	Bank of Ireland Mohill Co Leitrim

**Mohill Station House Company Limited By Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet**  
**As at 31/03/25**

	<b>2025</b>	2024
	€	€
Fixed assets	99,350	-
Current assets	59,803	10,274
Creditors: amounts falling due within one year	(51,917)	(11,000)
<b>Net current assets/(liabilities)</b>	<u>7,886</u>	<u>(726)</u>
<b>Total assets less current liabilities</b>	107,236	(726)
Accruals and deferred income	(114,877)	(984)
<b>Net liabilities</b>	<u><u>(7,641)</u></u>	<u><u>(1,710)</u></u>
<b>Capital and reserves</b>	<u><u>(7,641)</u></u>	<u><u>(1,710)</u></u>

We, as directors of Mohill Station House Company Limited By Guarantee 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 of the Companies Act 2014 are satisfied;
- (c) the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

**Mohill Station House Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet (continued)  
As at 31/03/25**

These abridged financial statements were approved by the board of directors on 15th December 2025 and signed on behalf of the board by:

Mary Carleton Reynolds  
Director

Donal Winters  
Director

**Mohill Station House Company Limited By Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements**  
**Financial year ended 31/03/25**

**1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Mohill Station House Company Limited By Guarantee for the financial year ended 31st March 2025.

Mohill Station House Company Limited By Guarantee is a private company limited by guarantee, incorporated and registered in the Republic of Ireland and the company's registration number is 720630. The address of the registered office is C/O Gerard M. Kilrane & Co, Hyde Street, Mohill, Co Leitrim, N41 WT22.

**Currency**

The financial statements have been presented in the Euro currency (€).

**2. Accounting policies and measurement bases**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's 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 (the Act) and FRS 105 'The Financial Reporting Standard applicable to the Micro Entities Regime' issued by the Financial Reporting Council.

The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial period and has applied the rules of the 'Micro Entities Regime' in accordance with section 280E of the Act and FRS 105.

**Turnover**

Income is recognised on a receivable basis.

**Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Mohill Station House Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements (continued)  
Financial year ended 31/03/25**

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

**Financial Instruments**

**Cash and cash equivalents**

Cash consists of cash on hand and demand deposits.

**Loans and borrowings**

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

**Mohill Station House Company Limited By Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31/03/25**

**Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit and loss and repayments plus cumulative interest expenses incurred.

**Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

**3. Limited by guarantee**

The company is one limited by guarantee not having a share capital.

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	(1,710)	-
Loss for the financial year	(5,931)	(1,710)
<b>At the end of the financial year</b>	<u>(7,641)</u>	<u>(1,710)</u>