

**M.J. Holohan & Co Limited**  
**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31/03/2025**  
**Registered number 597595**

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**DIRECTORS AND OTHER INFORMATION AT 12 DECEMBER 2025**

DIRECTORS

Deridre Holohan  
Lisa Holohan

SECRETARY AND REGISTERED OFFICE

Lisa Holohan  
23 The Moorings  
Maypark Lane  
Waterford

BANKERS

AIB High Street  
Kilkenny

ACCOUNTANTS

M.J. Holohan & Co.,  
23 The Moorings  
Maypark Lane  
Waterford

**BALANCE SHEET AS AT 31 MARCH 2025**

	<b>31/03/2025</b>	<b>31/03/2024</b>
	Eu	Eu
<b>Fixed assets</b>		
Intangible Assets	80,000	80,000
Tangible Assets	<u>772</u>	<u>772</u>
	<b>80,772</b>	<b>80,772</b>
Debtors & Prepayments	82,929	71,242
Current Assets	<u>25,206</u>	<u>26,786</u>
	108,136	98,028
<b>Creditors: amounts falling due within one year</b>	45,046	48,842
Net Current Assets	63,090	49,186
Total Assets less Current Liabilities	143,862	129,958
<b>Net Assets</b>	<u><b>143,862</b></u>	<u><b>129,958</b></u>
<b>Capital and reserves</b>		
Share Capital issued	100	100
Profit & Loss Account	<u>143,762</u>	<u>129,858</u>
	<u><b>143,862</b></u>	<u><b>129,958</b></u>

We, as directors of MJ Holohan & Co 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 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) 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 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 (as a micro 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 s.353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 12 December 2025

Name	Lisa Holohan	Deirdre Holohan
	Director	Director

**Notes to the financial statements****1. ACCOUNTING POLICIES**

MJ Holohan & Co Limited is primarily engaged in the provision of accounting services from their principal place of business 58 John Street, Kilkenny.

The company is a limited liability company incorporated in Ireland.

The significant accounting policies adopted by the Company and applied consistently are as follows:

**(a) Basis of preparation**

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 promulgated by Chartered Accountants Ireland<sup>34</sup>], including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and the Companies Act 2014.

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

**(b) Turnover**

Turnover is the value of services invoiced, net of value added tax.

**(c) Fixed assets depreciation**

Provision is made for depreciation on all tangible assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life. Depreciation on a straight line basis is as follows:-

Buildings	2%
Fixtures and Fittings	20%
Plant and Equipment	20%

**(d) Debtors**

Known bad debts are written off and provision is made against any debts, the collection of which is considered doubtful.

**(e) Goodwill**

Goodwill arises on business combinations and represents the excess of cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is initially recorded at cost, and is subsequently stated at cost less any accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over the useful economic life of the asset. Where a reliable estimate of the useful life of goodwill cannot be made, the life is presumed not to exceed ten years.

**Notes to the financial statements****(2) Appropriation of Profit and Loss Account**

	2025	2024
	€	€
Profit brought forward at the beginning of the financial year	129,858	118,021
Profit for the financial year	<u>13,904</u>	<u>11,837</u>
Profit carried forward at the end of the financial year	<u><u>143,762</u></u>	<u><u>129,858</u></u>

**(3) SHARE CAPITAL**

	2025	2024
	€	€
Ordinary Share at €1 each		
Authorised	100	100
Issued	<u>100</u>	<u>100</u>
	=====	=====