

Company Number: 655150

**McMahon Confectionery Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

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**McMahon Confectionery Ltd**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	<u>2,112,821</u>	<u>2,152,258</u>
<b>Current Assets</b>			
Debtors	6	118,545	120,057
Cash at bank and in hand		<u>9,598</u>	<u>8,351</u>
		<u>128,143</u>	<u>128,408</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(3,667,154)</u>	<u>(3,424,902)</u>
<b>Net Current Liabilities</b>		<u>(3,539,011)</u>	<u>(3,296,494)</u>
<b>Total Assets less Current Liabilities</b>		<u>(1,426,190)</u>	<u>(1,144,236)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		101	101
Retained earnings	8	<u>(1,426,291)</u>	<u>(1,144,337)</u>
<b>Shareholders' Deficit</b>		<u>(1,426,190)</u>	<u>(1,144,236)</u>

We as Directors of McMahon Confectionery 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) 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 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. 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 and the micro companies' regime.

**Approved by the board on 16 December 2025 and signed on its behalf by:**

**Brian McMahon**  
**Director**

**Lily McMahon**  
**Director**

# McMahon Confectionery Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

McMahon Confectionery Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 655150. The registered office of the company is Herbert Road, Bray, Co. Wicklow, Bray, Wicklow, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	12.5% Reducing Balance
Motor vehicles	-	20% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Ordinary share capital

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

<b>3. Operating loss</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of tangible assets	<b>84,101</b>	<b>87,459</b>

**McMahon Confectionery Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 2).

	<b>2025 Number</b>	2024 Number
Director	<b>2</b>	2
Staff	<b>11</b>	11
	<b>13</b>	13

**5. Tangible assets**

	<b>Land and buildings freehold €</b>	<b>Fixtures, fittings and equipment €</b>	<b>Motor vehicles €</b>	<b>Total €</b>
<b>Cost</b>				
At 1 April 2024	1,986,999	188,644	169,192	2,344,835
Additions	9,000	35,664	-	44,664
At 31 March 2025	1,995,999	224,308	169,192	2,389,499
<b>Depreciation</b>				
At 1 April 2024	87,563	44,105	60,909	192,577
Charge for the financial year	39,920	22,525	21,656	84,101
At 31 March 2025	127,483	66,630	82,565	276,678
<b>Net book value</b>				
At 31 March 2025	<b>1,868,516</b>	<b>157,678</b>	<b>86,627</b>	<b>2,112,821</b>
At 31 March 2024	1,899,436	144,539	108,283	2,152,258

**6. Debtors**

	<b>2025 €</b>	2024 €
Trade debtors	<b>686</b>	-
Taxation	<b>117,859</b>	120,057
	<b>118,545</b>	120,057

**7. Creditors**  
**Amounts falling due within one year**

	<b>2025 €</b>	2024 €
Trade creditors	<b>11,244</b>	6,646
Amounts owed to group undertakings	<b>3,648,263</b>	3,413,295
Taxation	<b>3,942</b>	1,346
Directors' current accounts	<b>615</b>	615
Accruals	<b>3,090</b>	3,000
	<b>3,667,154</b>	3,424,902

**McMahon Confectionery Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**8. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 April 2024	<b>(1,144,337)</b>	(788,166)
Loss for the financial year	<b>(281,954)</b>	(356,171)
At 31 March 2025	<b><u>(1,426,291)</u></b>	<b><u>(1,144,337)</u></b>

**9. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 March 2025.

**10. Parent company**

The company regards BRD Nursing Home Limited as its parent company.

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 16 December 2025.