

Mellowford Ltd, Unit 15.a. Northwest Business and Technology Park,
Carrick-On-Shannon, Co. Leitrim.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30.th.April 2025.

CRO Ref. No. 318546

Mellowford Ltd, Unit 15.a. Northwest Business and Technology Park,
Carrick-On-Shannon, Co. Leitrim.

Statement of directors' responsibilities and declaration on
unaudited financial statements

The directors made the following statement in respect of the
unaudited financial statements:

General responsibilities

Company law requires the directors to prepare financial statements
for each financial period which give a true and fair view of the
state of affairs of the company and of the profit or loss of the
Company for that period.

The directors are responsible for keeping proper books of account
which disclose with reasonable accuracy at any time the financial
position of the company and to enable them to ensure that the
financial statements comply with the Companies Acts, 1963 to 2014
and all Regulations to be construed as one with those Acts. They
are also responsible for ensuring that the company otherwise
complies with the provisions of those Acts relating to financial
statements in so far as they are applicable to the company. They
have general responsibility for taking such steps as are reasonably
open to them to safeguard the assets of the company and hence to
prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 8.

The directors approve these financial statements and confirm that
they are responsible for them, including selecting the appropriate
accounting policies, applying them consistently and making, on a
reasonable and prudent basis, the judgements underlying them. They
have been prepared on the going concern basis on the grounds that
the company will continue in business.

The directors confirm that to the best of their knowledge and
belief, the accounting records reflect all the transactions of the
Company for the year ended 30.th. April 2025.

Mr. Maurice Gannon.
Director

Ms. Ann Gannon.
Director

Date. 06. th. March 2026.

Mellowford Ltd, Unit 15.a. Northwest Business and Technology Park,
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STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30.04.2025.

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 are prepared in accordance with generally accepted accounting principles under the historical cost convention, as modified by the revaluation of land and buildings, and comply with financial reporting standards of the Accounting Standards Board.

Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act 1986 and therefore, in accordance with FRS 1: cash flow statements, it has not prepared such a statement.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at a cost or at valuation, less accumulated depreciation. The charge for depreciation is to write down cost or valuation of tangible fixed assets to their estimated residual values over their expected useful lives which are as follows;

Equipment -	20% Reducing Balance
Motor Vehicles -	20% Reducing Balance

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is accounted for in respect of timing differences between profit as computed for taxation purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future. Where advance corporation tax cannot be offset with reasonable certainty against current, future or deferred taxation liabilities, taking into account expected results and dividends, it is written off in the profit and loss account.

Turnover

Turnover represents nett of vat income from Computer Consultancy Courses, .

Mellowford Ltd, Unit 15.a. Northwest Business and Technology Park,
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STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30.04.2025..

Leased Assets.

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

Foreign Currencies.

The accounts are expressed in Euro.
Transactions during the year have been converted to Euro at the rate ruling at the transaction date. Assets and liabilities have been converted at the rate ruling at the Balance Sheet date.

Mellowford Ltd, Unit 15.a. Northwest Business and Technology Park,
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Balance Sheet as at 30.04.2025.

	(Note)	As at 30.04.2025.	As at 30.04.2024
		Euro	Euro
Fixed Assets			
Tangible assets	(4)	0.	0.
Intangible Assets.	(4a)	0.	0.
		-----	-----
		0.	0.
		=====	=====
Current Assets			
Cash at Bank		100.	100.
Sundry Debtors. (5)		884	884.
Debtors. (5)		0.	0
Work-in-progress.		0.	0.
		-----	-----
		984.	984.
		=====	=====
Creditors all due within one year.	6.	(0)	(0).
		=====	=====
Net Current Assets/Liabilities		984	984.
Creditors (Due after one year)	(8)	(0)	(0)
		-----	-----
Net Assets		984.	984.
		=====	=====
Represented by:			
Share Capital	(9)	100	100.
Revenue Reserves - Surplus		1084	1084.
		-----	-----
		984.	984.
		=====	=====

Audit Exemption Statement for Balance Sheet continued on Page. 5.A.

**Mellowford Ltd, Regd.Office, Unit 11.a,N.W.Business Park,
Carrick-On-Shannon,Co.Leitrim.**

Continuation of Balance Sheet as at 30.th.April 2025.from Page 5).

Audit Exemption Statement.

We as Directors of Mellowford 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 s.358 are satisfied.**
- (c). The shareholders of the company have not served a notice on the company under s.334(1), in accordance with s.334 (2) ,**
- (d). We acknowledge the companys obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statement 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 provision 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, 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.**

On behalf of the Board,

Signed.

Maurice Gannon. Director.

Signed.

Ann Gannon .Director.

Date. 06.03..2026.

Date. 06.03.2026.

Mellowford Ltd, Unit 15.a. Northwest Business and Technology Park,
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Note 1 Turnover:

Turnover derives from the provision of Computer consultancy courses/.

Note 2 Statutory and other information:

	30.04.2025 Euro	30.04.2024 Euro
Depreciation	0.	0.
Directors' remuneration	0.	0.

Note 3 Interest payable and similar charges:

	30.04.2025 Euro	30.04.2024 Euro
On bank loans, overdrafts and other loans wholly repayable within five years	0.	0
	=====	=====

Note 4 Tangible fixed assets:

	Computers. Euro	Equipment Euro	Total Euro
Cost:			
Balance as at 01.05.2024	26876.	16786.	43662.
Disposals during year	-	0.	0
Additions during year	0.	0.	0.
Balance as at 30.04.2025.	26876	16786.	43662.
Depreciation:			
Balance as at 01.05.2024	26876.	16786.	43662.
Disposals during year	-	0	0.
Charges for Year	0.	0.	0.
Balance as at 30.04.2025.	26876.	16786.	43662.
Net Book Value 30.04.2025	0.	0.	0.
Net Book Value 30.04.2024.	0.	0.	0.

Mellowford Ltd, Unit 15.a. Northwest Business and Technology Park,
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NOTES FORMING PART OF THE FINANCIAL STATEMENTS.

Note 5 Debtors:

	30.04.2025	30.04.2024
	Euro.	Euro
Sundry debtors.	0.	
Trade debtors	0.	0.
	-----	-----
	0.	0
	=====	=====
Note. 5.A. Work-in-progress.	0.	
Stock in trade.	0.	0.

Note 6 Creditors (due within one year):

	30.04.2025.	30.04.2024.
	Euro	Euro
Short term finance	0	0.
Trade Creditors .	0	0
Sundry Creditors	0.	0.
Taxation Due	0.	0
	-----	-----
	0.	0.
	=====	=====

Note 7 Staff numbers and costs:

The average number of persons employed by the company (including executive directors) during the year, analysed by category, was as follows:

	Number of employees	
	30.04.2025.	30.04.2024
Directors	1	1
Secretarial Director.	1	1
Production workers.	0	0
	--	--
	2.	2.
	==	==

The aggregate payroll costs of these persons were as follows:

	30.04.2025.	30.04.2024
	Euro	Euro.
Directors remuneration	0	0.
Wages and salaries	0.	0.
PAYE AND PRSI COSTS.	0	0
	-----	-----
	0	0.
	=====	=====

Note 8 Creditors.
(Amounts falling after more than one year):.

	0.	0.
	=====	=====

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS.

Note 9 Share Capital:

	30.04.2025 Euro	30.04.2024 Euro
Authorised 1,000,000 ordinary shares of Euro 1 each	1,000,000	1,000,000
Allotted, called up and fully paid 100 ordinary shares of Euro 1 each	100	100

Note 10 Related Party Transactions

At the balance sheet date the directors were owed Euro 0.00. by the Company.

Note 11 Directors Interests

The following were the interests of directors and secretary in the shares of the company:

	30.04.2025. Euro	30.04.2024. Euro
Mr.Maurice Gannon.	50	50
Ms.Ann Gannon..	50.	50.

Note 13 Pension Information

The assets of the scheme are vested in independent trustees for the sole benefit of those employees. There were no payments made during this year.

The company operates no externally funded defined contribution

	30.04.2025 Euro	30.04.2024. Euro
Pension Costs	0.	0.

Note 12. Directors Transactions

Opening Balance at 01/05/2024
Cheques paid for year
Lodgements made for year
Closing Balance at 30.04.2025
Maximum Balance during year
Due by the Director

-	-
-	-
-	-
-	-
-	-
-	-