Company Number: 463494

Cikon Limited

Abridged Unaudited Financial Statements

for the financial period ended 21 October 2025

Cikon Limited
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Cikon Limited
DIRECTORS AND OTHER INFORMATION

Directors	Kevin O'Neill Josephine O'Neill
Company Secretary	Kevin O'Neill
Company Number	463494
Registered Office and Business Address	12 Bramley Crescent Castleknock Dublin 15 Ireland
Accountants	Purcell McQuillan Tax Partners Limited 17 Clyde Road Dublin 4 Ireland

Cikon Limited

STATEMENT OF FINANCIAL POSITION

as at 21 October 2025

	Oct 25	Apr 24
	€	€
Current assets	**847,157**	694,587
Prepayments and accrued income	**-**	18,750
Creditors: amounts falling due within one year	**(85,912)**	(29,473)
Net Current Assets	**761,245**	683,864
Total Assets less Current Liabilities	**761,245**	683,864
Accruals and deferred income	**(12,000)**	(3,500)
Net Assets	**749,245**	680,364
Capital and Reserves	**749,245**	680,364

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Cikon 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 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 period 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 (as a micro company). 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 Directors and authorised for issue on 10 January 2026 and signed on its behalf by:

Kevin O'Neill
Director

Josephine O'Neill
Director

1. General Information

Cikon Limited is a company limited by shares incorporated in Ireland. 12 Bramley Crescent, Castleknock, Dublin 15, Ireland is the registered office, 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.

Basis of preparation
The financial statements have been prepared 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.

As explained in note 4 of the financial statements, the company has ceased trading in 2025 and the financial statements have been prepared on a basis other than the going concern basis. This basis includes, where applicable, writing the company's assets down to net realisable value.

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

Turnover
Turnover comprises the invoice value of services supplied by the company exclusive of 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:

Fixtures, fittings and equipment	-	20% Straight line

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 fair value less impairment losses for bad and doubtful debts.

Trade and other creditors
Trade and other creditors are recognised at fair value.

Taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Share capital of the company

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

Exceptional item
Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Cikon Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 21 October 2025

3. Appropriation of Income Statement	Oct 25 €	Apr 24 €
Profit brought forward	**680,362**	630,315
Profit for the financial period	**68,881**	50,047
Profit carried forward	**749,243**	680,362

4. Post-Balance Sheet Events

The directors have concluded that the company is no longer trading, and is therefore not a going concern. As explained in the Basis of Preparation of the financial statements above, the financial statements have been prepared on a basis other than the going concern basis. The members of the company have decided to wind the company up through a member's voluntary liquidation and the company will cease trading in 2025.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 January 2026.