

**Tony Mangan Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2026**

**Tony Mangan Limited**  
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# **Tony Mangan Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 28 February 2026

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed on behalf of the board**

**Tony Mangan**  
**Director**

**6 April 2026**

**Tony Mangan Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 28 February 2026

	Notes	2026 €	2025 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	9,729	13,077
<b>Current Assets</b>			
Receivables	7	32,092	33,029
Cash and cash equivalents		266,450	252,091
		298,542	285,120
<b>Payables: amounts falling due within one year</b>	8	(66,413)	(80,015)
<b>Net Current Assets</b>		232,129	205,105
<b>Total Assets less Current Liabilities</b>		241,858	218,182
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings		241,758	218,082
<b>Equity attributable to owners of the company</b>		241,858	218,182

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Tony Mangan 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) I 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 small companies' regime.

**Approved by the board on 6 April 2026 and signed on its behalf by:**

**Tony Mangan**  
**Director**

**Tony Mangan Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 28 February 2026

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 March 2024</b>	100	96,499	96,599
Profit for the financial year	-	121,583	121,583
<b>At 28 February 2025</b>	100	218,082	218,182
Profit for the financial year	-	23,676	23,676
<b>At 28 February 2026</b>	<b>100</b>	<b>241,758</b>	<b>241,858</b>

# Tony Mangan Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2026

### 1. General Information

Tony Mangan Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 715080. The registered office of the company is 9 Orchard Close, Coolmine, Blanchardstown, Dublin 15 which is also the principal place of business of the company. The principal activity of the company is landscaping and garden maintenance. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 28 February 2026 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Revenue

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

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.50% Straight line
Motor vehicles	-	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 receivables

Trade and other receivables 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.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

# Tony Mangan Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2026

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

## 3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

Provision for bad debts - the company makes an estimate of the recoverable value of trade and other debtors. The company makes specific provisions against debts based on historical experience. The level of provision required is reviewed on an ongoing basis.

Depreciation - The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these useful economic lives and change them as necessary to reflect prospective economic utilisation and physical condition of the assets concerned. Details of useful economic lives are included in the accounting policies.

<b>4. Operating profit</b>	<b>2026</b>	2025
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>3,348</b>	3,348
	<u>          </u>	<u>          </u>

**Tony Mangan Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 February 2026

**5. Employees**

The average monthly number of employees, including director, during the financial year was 4, (2025 - 4).

	<b>2026 Number</b>	2025 Number
Sales and service	<u>4</u>	<u>4</u>

**6. Property, plant and equipment**

	<b>Fixtures, fittings and equipment €</b>	<b>Motor vehicles €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 March 2025	<u>14,304</u>	<u>7,800</u>	<u>22,104</u>
At 28 February 2026	<u>14,304</u>	<u>7,800</u>	<u>22,104</u>
<b>Depreciation</b>			
At 1 March 2025	4,347	4,680	9,027
Charge for the financial year	<u>1,788</u>	<u>1,560</u>	<u>3,348</u>
At 28 February 2026	<u>6,135</u>	<u>6,240</u>	<u>12,375</u>
<b>Carrying amount</b>			
At 28 February 2026	<u><b>8,169</b></u>	<u><b>1,560</b></u>	<u><b>9,729</b></u>
At 28 February 2025	<u>9,957</u>	<u>3,120</u>	<u>13,077</u>

**7. Receivables**

	<b>2026 €</b>	2025 €
Trade receivables	<b>18,058</b>	27,478
Taxation	<b>14,034</b>	3,051
Prepayments	-	2,500
	<u><b>32,092</b></u>	<u>33,029</u>

**8. Payables**  
**Amounts falling due within one year**

	<b>2026 €</b>	2025 €
Amounts owed to credit institutions	<b>63</b>	-
Trade payables	<b>73</b>	-
Taxation	<b>3,595</b>	20,203
Director's current account (Note 11)	<b>61,082</b>	58,212
Accruals	<b>1,600</b>	1,600
	<u><b>66,413</b></u>	<u>80,015</u>

**9. Income Statement**

	<b>2026 €</b>	2025 €
At 1 March 2025	<b>218,082</b>	96,499
Profit for the financial year	<b>23,676</b>	121,583
At 28 February 2026	<u><b>241,758</b></u>	<u>218,082</u>

**Tony Mangan Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 28 February 2026

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 28 February 2026.

**11. Director's remuneration and transactions**

	<b>2026</b>	2025
	€	€
Remuneration	<b>43,500</b>	41,832

**12. Events After the End of the Reporting Period**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 6 April 2026.