

COMPANIES REGISTRATION OFFICE NUMBER : 581722

Un-Audited Abridged Financial Statements

for the Year Ended 30th April 2025

***CERTIFICATE:***

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

\_\_\_\_\_  
Michael Kelly

***Director***

20.03.2026

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Directors and Other Information

DIRECTORS:

Michael Kelly

SECRETARY:

Eimear Kelly

REGISTERED OFFICE:

7A Carrickbrennan Road,  
Monkstown,  
Co.Dublin,  
A94k0n7,

ACCOUNTANTS:

M. J. Mc Guirk & Co.,  
Chartered Accountants,  
7a Carrickbrennan Road,  
Monkstown,  
Co. Dublin.

Directors Declaration on the Un-Audited Financial Statements

- In relation to the Financial Statements as set put on pages 4 and 5
- 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 they have made available to Michael J. McGuirk & Co., the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 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 30th April 2025

On behalf of the board:

\_\_\_\_\_  
Michael Kelly Director

Date ; 20.03.2026

## Balance Sheet for the Year Ended 30th April 2025

	<u>Year End</u> € <u>30.04.2025</u>		<u>Year End</u> € <u>30.04.2024</u>
Called up share capital not paid			
Fixed Assets	1,748	0	1,796
Current Assets	8,822	0	11,687
Prepayments and accrued income	0		0
Creditors: amounts falling due within one year	23,493		30,173
Net Current Assets	<u>(14,671)</u>		<u>(18,486)</u>
Total Assets less Current Liabilities	<u>(12,923)</u>		<u>(16,690)</u>
Creditors: amounts falling due after more than one year	0		0
Provision for liabilities	0		0
Accruals and deferred income	8,000		4,000
Net assets	<u><u>(20,923)</u></u>		<u><u>(20,690)</u></u>
Capital and Reserves	<u><u>(20,923)</u></u>		<u><u>(20,690)</u></u>

We, as Directors of MK Associates 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 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 company's obligation 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; and 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:

\_\_\_\_\_  
Michael Kelly Director

Date : 20.03.2026

Year Ended 30th April 2025

## Notes to the Abridged Financial Statements

**1. Accounting Policies**

The company's registered office is: 7a Carrick Brennan Road Monkstown Co. Dublin  
 The company is a limited liability company incorporated in the Republic of Ireland  
 and its company registration number is 38259  
 The significant accounting policies adopted by the Company and applied consistently are as follows:

**2. 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 including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105', the Companies Act 2014.

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

True and fair view override

The company has adopted the layout in line FRS105. This is a departure from the requirements of company law. As a result a true and fair view has been invoked.

<b>3.MOVEMENT ON PROFIT AND LOSS RESERVES:</b>	Year End <u>30.04.2025</u> €	Year End <u>30.04.2024</u> €
Profit and Loss Reserves as at the Start of Year	(20,692)	3,164
Profit / (Lo: Profit / (Loss) for the year	(233)	(23,856)
Dividend d: Dividend declared and paid	0	0
Dividend o: Dividend on ordinary shares declared but unpaid in year	0	0
Profit and Loss Reserves at the end of the Year	<u><u>(20,925)</u></u>	<u><u>(20,692)</u></u>