



**Mi Mi Care Group Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

## **Mi Mi Care Group Limited**

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## Mi Mi Care Group Limited

### BALANCE SHEET

as at 30 June 2025

	2025	2024
	€	€
Fixed Assets	<b>132,951</b>	163,453
Current assets	<b>32,834</b>	23,262
Prepayments and accrued income	<b>1,578</b>	10,716
Creditors: amounts falling due within one year	<b>(724,390)</b>	(591,901)
<b>Net Current Liabilities</b>	<b>(689,978)</b>	(557,923)
<b>Total Assets less Current Liabilities</b>	<b>(557,027)</b>	(394,470)
Creditors: amounts falling due after more than one year	<b>(16,378)</b>	(25,434)
Accruals and deferred income	<b>(146,419)</b>	(103,309)
<b>Net Liabilities</b>	<b>(719,824)</b>	(523,213)
<b>Capital and Reserves</b>	<b>(719,824)</b>	(523,213)

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".

I as Director of Mi Mi Care Group 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 359 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 (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 24/2/2026 | 06:24 GMT

*Christine King*

**Christine King**  
Director

# Mi Mi Care Group Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Mi Mi Care Group Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 707878. The registered office of the company is Unit 6, Ballinteer Business Centre, Dublin 16, Dublin, 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.

#### 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.

#### Turnover

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

#### Website

Website are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 3 years.

#### 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:

Long leasehold property	-	Lesser of useful life or lease term
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 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.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### 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 creditors

Trade and other creditors 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.

## Mi Mi Care Group Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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 Balance Sheet date.

### Research and development

Development expenditure is written off in the same financial year unless the director are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

### Share capital of the company

#### Ordinary share capital

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

3. Appropriation of Profit and Loss Account	2025 €	2024 €
Loss brought forward	(523,313)	(187,912)
Loss for the financial year	(196,611)	(335,401)
<b>Loss carried forward</b>	<b>(719,924)</b>	<b>(523,313)</b>

### 4. Going concern

The company has reported losses for the year ended 30th June 2025 of €196,611 (2024: €335,401 ) and liabilities exceed assets by €719,824 as at that date (2024: €523,213 ). This indicates the existence of circumstances which may cast significant doubt on the ability of the company to continue in operation as a going concern.

The company is reliant on the continuing financial support of its director to enable it to settle its debts as they fall due. The company has received no indication that this support will not be available for the foreseeable future.

For the above reason, the director believe that the company has sufficient resources to continue in operational existence for the foreseeable future and that it is therefore appropriate to continue to prepare the Financial Statements on a going concern basis.

### 5. Parent company

The company regards Chrissel Tops Holding Company Limited as its parent company.

### 6. Post-Balance Sheet Events

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

### 7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on  
24/2/2026 | 06:24 GMT