

Company Number: 722030

M & E Resonant Living

Unaudited Financial Statements

**for the financial period from 1 July 2022 (date of incorporation) to 31 December
2023**

**Neotoria
Suite 2
The Old Station House
15A Main Street
Blackrock
Dublin
A94 T8P8
Ireland**

M & E Resonant Living

CONTENTS

	Page
Directors and Other Information	3
Income Statement	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 7
Supplementary Information on Trading Statement	9 - 10

M & E Resonant Living

DIRECTORS AND OTHER INFORMATION

Directors	Remy Bertin-Michel (Appointed 1 July 2022) Margaux Michel-Bertin (Appointed 1 July 2022)
Company Secretary	Remy Bertin-Michel (Appointed 1 July 2022)
Company Number	722030
Registered Office	Pod 2, The Old Station House, 15A Main Street Blackrock Dublin A94 T8P8 Ireland
Accountants	Neotoria Suite 2 The Old Station House 15A Main Street Blackrock Dublin A94 T8P8 Ireland
Bankers	Fire Financial Services Limited The Observatory, 7-11 Sir John Rogerson's Quay, Dublin 2

M & E Resonant Living INCOME STATEMENT

for the financial period from 1 July 2022 (date of incorporation) to 31 December 2023

	Notes	Dec 23 €
Turnover		28,544
Gross profit		28,544
Administrative expenses		(13,008)
Operating profit		15,536
Interest payable and similar expenses	4	(65)
Profit before taxation		15,471
Tax on profit		(1,942)
Profit for the financial period	8	13,529

The company has no recognised gains or losses other than the profit for the financial period. The results for the financial period have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 26 February 2024 and signed on its behalf by:

Remy Bertin-Michel
Director

Margaux Michel-Bertin
Director

M & E Resonant Living

STATEMENT OF FINANCIAL POSITION

as at 31 December 2023

	Notes	Dec 23 €
Current Assets		
Debtors	6	100
Cash at bank and in hand		2,226
		<u>2,326</u>
Creditors: amounts falling due within one year	7	<u>(8,685)</u>
Net Current Liabilities		<u>(6,359)</u>
Total Assets less Current Liabilities		<u><u>(6,359)</u></u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	8	(6,459)
Shareholders' Deficit		<u><u>(6,359)</u></u>

The financial statements have been prepared in accordance with the micro companies' regime.

We as Directors of M & E Resonant Living, 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 period 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.

Approved by the board on 26 February 2024 and signed on its behalf by:

Remy Bertin-Michel
 Director

Margaux Michel-Bertin
 Director

M & E Resonant Living

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 1 July 2022 (date of incorporation) to 31 December 2023

1. General Information

M & E Resonant Living is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 722030. The registered office of the company is Pod 2, The Old Station House, 15A Main Street, Blackrock, Dublin, A94 T8P8, Ireland. 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.

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2023 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

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.

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.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 18 month period from 1 July 2022 (date of incorporation) to 31 December 2023.

M & E Resonant Living

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 1 July 2022 (date of incorporation) to 31 December 2023

4. Interest payable and similar expenses	Dec 23
	€
Interest	65
	=====
5. Employees	
The average monthly number of employees, including directors, during the financial period was 0, (Jun 22 - 0).	
6. Debtors	Dec 23
	€
Called up share capital not paid	100
	=====
7. Creditors	Dec 23
Amounts falling due within one year	€
Taxation	2,007
Directors' current accounts	5,940
Accruals	738
	=====
	8,685
	=====
8. Income Statement	
	Dec 23
	€
Profit for the financial period	13,529
Payment of dividends	(19,988)
	=====
At 31 December 2023	(6,459)
	=====
9. Capital commitments	
The company had no material capital commitments at the financial period-ended 31 December 2023.	
10. Post-Balance Sheet Events	
There have been no significant events affecting the company since the financial period-end.	
11. Approval of financial statements	
The financial statements were approved and authorised for issue by the board of directors on 26 February 2024.	

M & E RESONANT LIVING

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

**FOR THE FINANCIAL PERIOD FROM 1 JULY 2022 (DATE OF INCORPORATION) TO 31 DECEMBER
2023**

M & E Resonant Living

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

TRADING STATEMENT

for the financial period from 1 July 2022 (date of incorporation) to 31 December 2023

	Schedule	Dec 23 €
Sales		<u>28,544</u>
Gross profit Percentage		<u>100.0%</u>
Overhead expenses	1	<u>(13,073)</u>
Net profit		<u><u>15,471</u></u>

M & E Resonant Living
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial period from 1 July 2022 (date of incorporation) to 31 December 2023

	Dec 23 €
Administration Expenses	
Staff training	5,000
Telephone Broadband	180
Legal and professional	6,309
Accountancy Fees	1,476
Bank charges	42
General expenses	1
	<hr/> 13,008 <hr/>
Finance	
Interest accrued on overdue taxation	65
	<hr/>
Total Overheads	<hr/> 13,073 <hr/>