

Company registration number: 490791

LK Learning Solutions Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

LK Learning Solutions Limited

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LK Learning Solutions Limited

Directors and other information

Director	Elizabeth Kearney
Secretary	Niamh Connolly
Company number	490791
Registered office	25 Griffith Avenue Dublin 9 D09R2H5
Accountants	Noel Ryan & Associates 7 Cabinteely Close Cabinteely Dublin 18

LK Learning Solutions Limited

**Accountants' Report to the director
on the Unaudited financial statements of LK Learning Solutions Limited**

We have compiled the abridged financial statements of LK Learning Solutions Limited for the financial year ended 31 December 2025. These financial statements comprise the profit and loss account, balance sheet of the company for the financial year ended 31 December 2025, profit and loss account, statement of changes in equity and a summary of significant accounting policies and other explanatory information.

Respective responsibilities of directors and accountants

The company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of LK Learning Solutions Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the provisions of Financial Reporting Standard 105, the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Noel Ryan & Associates
Certified Public Accountants
7 Cabinteely Close
Cabinteely
Dublin 18

11 February 2026

LK Learning Solutions Limited

Balance sheet As at 31 December 2025

	2025	2024
	€	€
Current assets	5,678	47
Creditors: amounts falling due within one year	(10,158)	(14,518)
Net current liabilities	(4,480)	(14,471)
Total assets less current liabilities	(4,480)	(14,471)
Accruals and deferred income	(1,496)	(1,564)
Net liabilities	(5,976)	(16,035)
Capital and reserves	(5,976)	(16,035)

I, as director of LK Learning Solutions 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the director of the company on 11 February 2026 and signed by:

Elizabeth Kearney
Director

LK Learning Solutions Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 25 Griffith Avenue, Dublin 9, D09R2H5.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(16,135)	(16,449)
Profit for the financial year	10,059	314
At the end of the financial year	<u>(6,076)</u>	<u>(16,135)</u>