

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

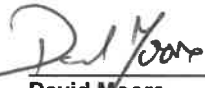
Company Name: Miskin Services Limited

Company Number: 110547

Financial Year: 1 November 2024 to 31 October 2025


CERTIFICATE:

We hereby certify that all financial statement 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, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



David Moore
Director

11 February 2026



Louise Moore
Secretary

11 February 2026

Company Number: 110547

Miskin Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

Miskin Services Limited
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Miskin Services Limited
DIRECTOR AND OTHER INFORMATION

Director	David Moore
Company Secretary	Louise Moore
Company Number	110547
Registered Office	E6 Calmount Business Park Calmount Avenue Dublin 12
Business Address	Unit 37 Tolka Valley Road Finglas Business Park Finglas Dublin 11 Ireland
Accountants	Grant Reddy Fitzgerald Limited Certified Public Accountants E6 Calmount Business Park Calmount Avenue Dublin 12

Miskin Services Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they are 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 are 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.

Director's declaration on unaudited financial statements


In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms 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 director confirms that they have made available to Grant Reddy Fitzgerald Limited, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 October 2025."

Signed on behalf of the board



David Moore
Director

11 February 2026

Miskin Services Limited**BALANCE SHEET**

as at 31 October 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	80,471	41,155
Current Assets			
Debtors	7	178,727	136,935
Cash at bank and in hand		72,729	29,051
		251,456	165,986
Creditors: amounts falling due within one year	8	(80,205)	(41,654)
Net Current Assets		171,251	124,332
Total Assets less Current Liabilities		251,722	165,487
Creditors:			
amounts falling due after more than one year	9	-	(1,136)
Net Assets		251,722	164,351
Capital and Reserves			
Called up share capital presented as equity		12	12
Retained earnings	11	251,710	164,339
Shareholders' Funds		251,722	164,351

I as Director of Miskin Services 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 micro companies' regime.

Approved by the board on 11 February 2026 and signed on its behalf by:



David Moore
Director

Miskin Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Miskin Services Limited is a company limited by shares incorporated in Ireland. E6 Calmount Business Park, Calmount Avenue, Dublin 12 is the registered office, 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.

Statement of compliance

The financial statements of the company for the year ended 31 October 2025 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 year, 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 services supplied by the company, exclusive of trade discounts and value added tax.

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:

Fixtures, fittings and equipment	-	20% 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

Miskin Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

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.

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 company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

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 year, 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.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	25,264	6,589
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	110	328
	<u> </u>	<u> </u>
5. Employees	2025	2024
	Number	Number
Directors	1	1
Employee	4	4
	<u> </u>	<u> </u>
	5	5
	<u> </u>	<u> </u>

Miskin Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

6. Tangible assets	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 November 2024	66,356	78,414	144,770
Additions	64,580	-	64,580
At 31 October 2025	<u>130,936</u>	<u>78,414</u>	<u>209,350</u>
Depreciation			
At 1 November 2024	66,356	37,259	103,615
Charge for the financial year	12,916	12,348	25,264
At 31 October 2025	<u>79,272</u>	<u>49,607</u>	<u>128,879</u>
Net book value			
At 31 October 2025	<u><u>51,664</u></u>	<u><u>28,807</u></u>	<u><u>80,471</u></u>
At 31 October 2024	<u><u>-</u></u>	<u><u>41,155</u></u>	<u><u>41,155</u></u>
7. Debtors		2025	2024
		€	€
Trade debtors		163,453	124,279
Taxation		8,599	5,925
Prepayments		6,675	6,731
		<u>178,727</u>	<u>136,935</u>
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Net obligations under finance leases and hire purchase contracts		759	4,340
Trade creditors		16,581	22,832
Taxation		56,921	3,605
Director's current account		1,128	5,770
Other creditors		1,466	1,757
Accruals		3,350	3,350
		<u>80,205</u>	<u>41,654</u>
9. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Finance leases and hire purchase contracts		-	1,136
Net obligations under finance leases and hire purchase contracts			
Repayable within one year		759	4,340
Repayable between one and five years		-	1,136
		<u>759</u>	<u>5,476</u>

Miskin Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

10. Pension costs - defined contribution

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. Pension costs amounted to €500 (2024 - €0.00).

11. Profit and loss account

	2025	2024
	€	€
At 1 November 2024	164,339	5,963
Profit for the financial year	87,371	158,376
At 31 October 2025	251,710	164,339

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 October 2025.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 11 February 2026.