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**GKE CONSULTANTS LIMITED**

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**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**GKE CONSULTANTS LIMITED**

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**GKE CONSULTANTS LIMITED**

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**COMPANY INFORMATION**

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**DIRECTORS**                      George Kennington  
   Naoise Cosgrove  
   Brian Geraghty

**COMPANY SECRETARY**              George Kennington

**REGISTERED NUMBER**              542138

**REGISTERED OFFICE**              Crowe Ireland  
   5th Floor  
   40 Mespil Road  
   Dublin 4  
   D04 C2N4

**GKE CONSULTANTS LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 30 APRIL 2025**

	2025 €	2024 €
Fixed assets	415,809	397,425
Current assets	216,766	169,143
Creditors: amounts falling due within one year	(632,054)	(565,300)
<b>Net current liabilities</b>	<b>(415,288)</b>	<b>(396,157)</b>
<b>Total assets less current liabilities</b>	<b>521</b>	<b>1,268</b>
<b>Net assets</b>	<b>521</b>	<b>1,268</b>
<b>Capital and reserves</b>	<b>521</b>	<b>1,268</b>

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

We, as directors of GKE Consultants 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 members 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 state 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 specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:  
  
 03CB88D833264E7.....  
**George Kennington**  
 Director

DocuSigned by:  
  
 DFD76440285A49D.....  
**Naoise Cosgrove**  
 Director

Date: 23/2/2026

Date: 23/3/2026

The notes on pages 3 to 5 form part of these financial statements.

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**GKE CONSULTANTS LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**1. GENERAL INFORMATION**

The Financial Statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of GKE Consultants Limited for the financial year ended 30 April 2025. GKE Consultants Limited is, a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 542138). The registered address is Crowe Ireland 5th Floor, 40 Mespil Road, Dublin 4, D04 C2N4 which is also the principal place of business of the company.

The financial statements have been presented in the Euro currency (€).

**2. ACCOUNTING POLICIES****2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

**2.2 ASSOCIATES AND JOINT VENTURES**

Unincorporated associates and joint ventures are accounted for using the gross equity method and equity method respectively. The company's share of the profits less losses of unincorporated associates and joint ventures are included in the profit and loss account. The company's interests in their net assets or liabilities are included as fixed asset investments in the balance sheet at an amount representing the company's share of the fair values of the net asset at acquisition plus the company's share of post acquisition retained profits or losses.

The amounts included in the financial statements in respect of the post acquisition profits of unincorporated associates and joint ventures are taken from their latest financial statements made up to the balance sheet date.

Investments in incorporated associates and joint ventures are shown in the balance sheet as financial fixed assets and are valued at cost less provisions for impairments in value..

**2.3 INTANGIBLE ASSETS**

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

**2.4 TANGIBLE FIXED ASSETS**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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**GKE CONSULTANTS LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**2. ACCOUNTING POLICIES (CONTINUED)**

**2.4 TANGIBLE FIXED ASSETS (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	20%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.5 VALUATION OF INVESTMENTS**

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

**2.6 DEBTORS**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

**2.7 CASH AND CASH EQUIVALENTS**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.8 CREDITORS**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

**2.9 TAXATION**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

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**GKE CONSULTANTS LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**3. SHARE CAPITAL**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
500,000 (2024 - 500,000) "A" Ordinary shares of €1.00 each	<b>500,000</b>	500,000
500,000 (2024 - 500,000) "B" Ordinary shares of €1.00 each	<b>500,000</b>	500,000
	<b>1,000,000</b>	1,000,000
	<b>1,000,000</b>	1,000,000
<b>Allotted, called up and fully paid</b>		
95 (2024 - 95) "A" Ordinary shares of €1.00 each	<b>95</b>	95
5 (2024 - 5) "B" Ordinary shares of €1.00 each	<b>5</b>	5
	<b>100</b>	100
	<b>100</b>	100

**4. APPROPRIATION OF PROFIT & LOSS ACCOUNT**

	<b>2025</b>	<b>2024</b>
	€	€
Profit and loss account brought forward at the beginning of the year	<b>1,168</b>	1,085
Other movement in the profit and loss account	<b>(747)</b>	83
	<b>421</b>	1,168
	<b>421</b>	1,168