

**Marpat Consultants Limited**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 June 2025**

# **Marpat Consultants Limited**

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# Marpat Consultants Limited

## Directors report For the financial year ended 30 June 2025

### Directors and their interests

In accordance with Section 329 of the Companies Act 2014, the directors shareholdings and the movements therein during the financial year ended 30 June 2024 were as follows

	Ordinary shares €1 each	
	2025	2024
PJ Henehan	1	1
Mary Henehan	1	1
	2	2

The names of the Directors who signed the original Directors Report were Mary Henehan and PJ Henehan.  
The report was approved by the board on 07 January 2026 and signed on its behalf

  
Mary Bridget Henehan  
Director

  
Patrick J Henehan  
Director

# Marpat Consultants Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

### General responsibilities

The directors are responsible for preparing the Directors Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Association of Chartered Certified Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year. Under Irish Company law the Directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland.

Under company law the Directors must not approve financial statements unless they are satisfied that they give a true and fair view and fair value of the assets liabilities and financial position of the company at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Acts 1963 to 2014.

In preparing these financial statements the Directors are required to

- select suitable accounting policies for the company financial statements and then apply them consistently,
- make judgments and 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 directors are 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 and to be determined with reasonable accuracy and enable the financial statements to be audited.

They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 to 3:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 30 June 2025.

On behalf of the board

  
Mary Bridget Henehan  
Director

  
Patrick J Henehan  
Director

Date 07/01/2026

# Marpat Consultants Limited

## Abridged Statement of Financial Position AS AT 30 June 2025

	NOTES	2025 €	2024 €
Tangible Assets		264	302
Current assets			
Debtors	2	10044	10043
Cash at bank and in hand		38732	58103
		48776	68146
Creditors: amounts falling due within one year	3	-31599	-54059
Net current assets		17177	14087
Total assets less current liabilities		17442	14389
Share Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		17440	14387
Total capital employed		17442	14389

The Directors state that:

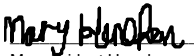
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with.
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company;
- (d) they acknowledge the company's obligations under the Companies Act 2014 to:

- i. keep adequate accounting records;
- ii. to prepare financial statements which give a true and fair view of the assets liabilities and financial position of the company as at the end of its financial year and of its profit or loss for such a year; and
- iii. to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements, so far as they are applicable to the company.

€ The Company has relied on the specified exemptions contained in section 352 of the Companies Act 2014 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 of the Companies Act 2014.

- (e) the company has relied on the specified exemption contained in s.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 small company and the abridged Financial Statements have been properly prepared in accordance with s.353 of the Companies Act 2014.

Signed on behalf the board

  
Mary Bridget Henehan  
Director

  
Patrick J Henehan  
Director

# Marpat Consultants LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025

	2025	2024
	€	€
<b>1 Statement of Accounting policies</b>		
The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements		

### 1.1 Basis of Preparation

The full financial statements from which these Abridged unaudited financial statements were extracted have been prepared in accordance with applicable accounting standards and Irish statute law comprising the Companies Act 2014.. Information on the impact of first time adoption of FRS 102 is given in note 3  
The preparation of financial statements in compliance with FRS 02 requires the use of certain critical accounting estimates it also requires management to exercise judgement in applying the Company's accounting policies ( see note 3).

The following principal accounting policies have been applied

### 1.2 Turnover

Turnover represents net fees from customers and excludes Value Added Tax. Turnover is recognised upon delivery of services to the customer

### 1.3 taxation

taxation is provided in full in respect of the profit for the year adjusted for differences between the treatment of certain items for taxation and accounting purposes at the tax rates applicable at the balance sheet date

### 1.4 Going Concern

The company made a Profit of €3053 for the financial year. The accounts have been prepared on a going concern basis as the Directors have agreed to provide financial support to meet liabilities as they fall due for a period of at least Twelve months from the date of approval of the financial statements

### 1.5 Directors Remuneration

Mary Henehan	0	0
Patrick J Henehan	0	0
	<u>0</u>	<u>0</u>

### 2 Debtors

Prepayments	0	0
Other debtors	10044	10043
	<u>10044</u>	<u>10043</u>

### 3 Creditors ( amounts falling due within one year)

Bank loans and overdrafts	0	0
Other creditors and accruals:		
- Corporation Tax	0	0
- PAYE USC and PRSI	0	0
- Value Added Tax	0	0
- Accruals	31599	54060
	<u>31599</u>	<u>14439</u>

### 4 Share Capital

#### Authorised

100,000 Ordinary Shares of €1 each	<u>100,000</u>	<u>100,000</u>
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#### Allotted, called up and fully paid

2 Ordinary Shares of €1 each	<u>2</u>	<u>2</u>
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The directors' beneficial interests in the shares of the company were as stated below:

#### Ordinary Shares of €1 each

Patrick J Henehan	1	1
Mary Bridget Henehan	1	1
	<u>2</u>	<u>2</u>

### 5 First time adoption of FRS102

The policies applied under the entity's previous accounting framework are not materially different to FRS102 and have not impacted on equity or profit or loss.

### 6 Approval of financial statements

The directors approved the financial statements on the 7th Day of January 2026.









