

Company Number: 545938

E.E.K.K. Enterprises Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

E.E.K.K. Enterprises Ltd
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E.E.K.K. Enterprises Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Terence Kenny Rachel Kenny
Company Secretary	Terence Kenny
Company Number	545938
Registered Office and Business Address	Unit 2 Lowlands Ind Est Tramore Rd Cork
Accountants	Hurley Accountancy Ltd Accountants Ratharoon Bandon Co Cork

E.E.K.K. Enterprises Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors 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 directors are 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 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 to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' 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.

Signed on behalf of the board

Terence Kenny
Director

Rachel Kenny
Director

3 February 2026

E.E.K.K. Enterprises Ltd**BALANCE SHEET**

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>37,149</u>	<u>1,300</u>
Current Assets			
Stocks	8	42,800	30,750
Debtors	9	88,022	88,022
Investments	10	71,359	71,359
Cash and cash equivalents		-	13,322
		<u>202,181</u>	<u>203,453</u>
Creditors: amounts falling due within one year	11	<u>(137,404)</u>	<u>(107,393)</u>
Net Current Assets		<u>64,777</u>	<u>96,060</u>
Total Assets less Current Liabilities		<u>101,926</u>	<u>97,360</u>
Creditors: amounts falling due after more than one year	12	<u>(27,011)</u>	<u>(16,079)</u>
Net Assets		<u><u>74,915</u></u>	<u><u>81,281</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		74,815	81,181
Equity attributable to owners of the company		<u><u>74,915</u></u>	<u><u>81,281</u></u>

E.E.K.K. Enterprises Ltd
BALANCE SHEET

as at 31 May 2025

We as Directors of E.E.K.K. Enterprises Ltd, 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 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 small companies' regime.

Approved by the board on 3 February 2026 and signed on its behalf by:

Terence Kenny
Director

Rachel Kenny
Director

E.E.K.K. Enterprises Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	100	86,142	86,242
Loss for the financial year	-	(4,961)	(4,961)
At 31 May 2024	100	81,181	81,281
Loss for the financial year	-	(6,366)	(6,366)
At 31 May 2025	100	74,815	74,915

E.E.K.K. Enterprises Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

E.E.K.K. Enterprises Ltd is a company limited by shares incorporated in Ireland. Unit 2, Lowlands Ind Est, Tramore Rd, Cork is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 May 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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	-	12.5% Straight Line
Motor vehicles	-	12.5% 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.

Investments

Current asset investments are stated at the lower of cost and net realisable value.

E.E.K.K. Enterprises Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

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.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	8,482	(303)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	567	1,257
	<u> </u>	<u> </u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was 0.00 0, (2024 - 1).		
	2025	2024
	Number	Number
Director	2	1
	<u> </u>	<u> </u>

E.E.K.K. Enterprises Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

6. Tax on loss

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 0.00% (2024 - 12.50%) (Note 6 (b))	-	-
	<u> </u>	<u> </u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Republic of Ireland. The differences are explained below:

	2025 €	2024 €
Loss taxable at 0.00%	<u>(6,366)</u>	<u>(4,961)</u>
Loss before tax multiplied by the standard rate of corporation tax in Republic of Ireland at 0.00% (2024 - 12.50%)	-	(620)
Effects of:		
Utilisation of tax losses	-	620
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 6 (a))	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

7. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 June 2024	10,530	12,995	23,525
Additions	1,331	43,000	44,331
	<u> </u>	<u> </u>	<u> </u>
At 31 May 2025	11,861	55,995	67,856
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 June 2024	10,531	11,694	22,225
Charge for the financial year	1,483	6,999	8,482
	<u> </u>	<u> </u>	<u> </u>
At 31 May 2025	12,014	18,693	30,707
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 May 2025	<u>(153)</u>	<u>37,302</u>	<u>37,149</u>
At 31 May 2024	<u>(1)</u>	<u>1,301</u>	<u>1,300</u>

8. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>42,800</u>	<u>30,750</u>

The replacement cost of stock did not differ significantly from the figures shown.

E.E.K.K. Enterprises Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

9. Debtors	2025	2024
	€	€
Other debtors	88,004	88,004
Taxation	18	18
	<u>88,022</u>	<u>88,022</u>
10. Current asset investments	2025	2024
	€	€
Other unlisted investments	71,359	71,359
	<u>71,359</u>	<u>71,359</u>
11. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	17,216	(8,569)
Trade creditors	9,582	20,413
Taxation	37,778	60,251
Directors' current accounts (Note 15)	72,828	35,298
	<u>137,404</u>	<u>107,393</u>
12. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Long Term loan	6,909	16,079
Finance leases and hire purchase contracts	20,102	-
	<u>27,011</u>	<u>16,079</u>
Loans		
Repayable in one year or less, or on demand	17,216	(8,569)
Repayable between one and two years	6,909	8,570
Repayable between two and five years	-	7,509
	<u>24,125</u>	<u>7,510</u>
Net obligations under finance leases and hire purchase contracts		
Repayable between one and five years	4,824	-
Repayable after five years	15,278	-
	<u>20,102</u>	<u>-</u>
13. Income Statement	2025	2024
	€	€
At 1 June 2024	81,181	86,142
Loss for the financial year	(6,366)	(4,961)
At 31 May 2025	<u>74,815</u>	<u>81,181</u>

E.E.K.K. Enterprises Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

14. Capital commitments

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

15. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	28,004	22,031
	<u><u> </u></u>	<u><u> </u></u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Terence Kenny	72,828	35,298
	<u><u> </u></u>	<u><u> </u></u>

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 February 2026.