



Company Number: 111404

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

Market Point Services Limited

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Market Point Services Limited
STATEMENT OF FINANCIAL POSITION

as at 31 October 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	7	1,367,272	-
Financial assets	8	2,098,011	-
Non-Current Assets		3,465,283	-
Current Assets			
Receivables	9	4,689,759	7,216,616
Cash and cash equivalents		15,610,117	16,316,329
		20,299,876	23,532,945
Payables: amounts falling due within one year	10	(304,288)	(252,139)
Net Current Assets		19,995,588	23,280,806
Total Assets less Current Liabilities		23,460,871	23,280,806
Provisions for liabilities	11	3,488	-
Net Assets		23,464,359	23,280,806
Equity			
Called up share capital presented as equity		3	3
Revaluation reserve	12	15,907,443	15,907,443
Retained earnings		7,556,913	7,373,360
Equity attributable to owners of the company		23,464,359	23,280,806

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Market Point 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 359 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 small companies' regime.

Approved by the board on 9 March 2026 and signed on its behalf by:

Thomas P. Smith
Director

Market Point Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Market Point Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 111404. The registered office of the company is College House, 71/73 Rock Road, Co. Dublin. The principal activity of the company is non trading company formally in the licenced trade. 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 in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B 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 and Section 1A of FRS 102.

Interest Income

Interest income is recognised using the effective interest method.

Pension

The company operates a pension scheme for employees on a voluntary basis. The assets of the scheme are held separately from those of the company. The company pays contributions to independently administered pension plans. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee expense in the period in which they are paid.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Nil
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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.

Financial assets

Investments held as financial assets are stated at cost or at valuation less provision for any permanent diminution in value. The increase/decrease as a result of the valuation is recognised in other comprehensive income. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Market Point Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

Trade and other receivables

Trade and other receivables including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

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 Statement of Financial Position bank overdrafts are shown within Payables.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other payables

Trade payables and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Related parties

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

Employee benefits

The company provides paid holidays to their employees. Short term benefits, including holiday pay, pension contribution and other non-monetary benefits, are recognised as an expense in the period in which the service is received.

Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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:		
Depreciation of property, plant and equipment	27,904	-
	<u> </u>	<u> </u>

Market Point Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

4. Income from investments	2025	2024	
	€	€	
Dividends from subsidiary companies	<u>97,000</u>	<u>-</u>	
5. Other Gains and Losses	2025	2024	
	€	€	
Fair value gains and losses are as follows:			
Investments in shares	<u>104,528</u>	<u>-</u>	
6. Employees			
The average monthly number of employees, including director, during the financial year was 2, (2024 - 3).			
	2025	2024	
	Number	Number	
Administration	<u>2</u>	<u>3</u>	
	<u>2</u>	<u>3</u>	
7. Property, plant and equipment			
	Land and buildings freehold	Total	
	€	€	
Cost or Valuation			
At 1 November 2024	-	-	
Additions	1,300,000	1,300,000	
At 31 October 2025	<u>1,300,000</u>	<u>1,300,000</u>	
Depreciation			
At 1 November 2024	-	-	
Charge for the financial year	(67,272)	(67,272)	
At 31 October 2025	<u>(67,272)</u>	<u>(67,272)</u>	
Carrying amount			
At 31 October 2025	<u>1,367,272</u>	<u>1,367,272</u>	
8. Financial fixed assets			
	Subsidiary undertakings shares	Listed investments	Other unlisted investments
	€	€	€
Investments			
Cost or Valuation			
Additions	-	2,000,000	-
Revaluations	-	98,011	-
At 31 October 2025	<u>(4,355)</u>	<u>2,098,011</u>	<u>4,355</u>
Carrying amount			
At 31 October 2025	<u>(4,355)</u>	<u>2,098,011</u>	<u>4,355</u>
At 31 October 2024	(4,355)	-	4,355

Market Point Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

9. Receivables	2025	2024
	€	€
Trade receivables	-	14,375
Other debtors	3,425,006	7,200,265
Director's current account (Note 14)	1,010,130	-
Taxation	252,533	-
Prepayments	2,090	1,976
	<u>4,689,759</u>	<u>7,216,616</u>

10. Payables	2025	2024
Amounts falling due within one year	€	€
Trade payables	355	-
Taxation	285,565	25,361
Director's current account (Note 14)	-	208,205
Accruals	18,368	18,573
	<u>304,288</u>	<u>252,139</u>

11. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances	Total	Total
	€	2025 €	2024 €
At financial year start	-	-	-
Charged to profit and loss	(3,488)	(3,488)	-
At financial year end	<u>(3,488)</u>	<u>(3,488)</u>	-

12. Income Statement

	Revaluation reserve	Income statement	Total
	€	€	€
At 1 November 2024	15,907,443	7,373,360	23,280,803
Profit/(loss) for the financial year	-	183,553	183,553
At 31 October 2025	<u>15,907,443</u>	<u>7,556,913</u>	<u>23,464,356</u>

13. Capital commitments

There were no capital commitments at the year end 31 October 2025.

14. Director's remuneration and transactions

	2025	2024
	€	€
Director's remuneration		
Remuneration	161,094	221,894
Pension contributions	-	2,843
Compensation for loss of office from company	-	200,000
	<u>161,094</u>	<u>424,737</u>

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The following amounts are repayable to the director:

	2025	2024
	€	€
Thomas P. Smith	-	208,205
	<u> </u>	<u> </u>

At the year end, Market Point Services Limited is owed €1,010,030 by the Director.

15. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

16. Events After the End of the Reporting Period

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 on 9 March 2026.