

Company Number: 607103

Mackin Consultancy Holdings Limited
Abridged Financial Statements
for the financial year ended 31 December 2022

Mackin Consultancy Holdings Limited
CONTENTS

	Page
Directors' Responsibilities Statement	3
Independent Auditor's Special Report to the Directors	4 - 6
Balance Sheet	7
Statement of Changes in Equity	8
Notes to the Financial Statements	9 - 13

Mackin Consultancy Holdings Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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 the 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", applying Section 1A of that Standard, 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.

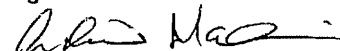
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:


- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Andrew Mackin
Director

Date: 24/03/2026



Cian Mackin
Director

Date: 24/03/2026

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF MACKIN CONSULTANCY HOLDINGS LIMITED

Pursuant to Section 356(1) and 356(2) of the Companies Act 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial year ended 31 December 2022 on pages 7 to 13 which the directors of Mackin Consultancy Holdings Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On Date: 30/3/2026 we reported to the members on the company's financial statements for the financial year ended 31 December 2022 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Mackin Consultancy Holdings Limited ('the company') for the financial year ended 31 December 2022 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF MACKIN CONSULTANCY HOLDINGS LIMITED

Pursuant to Section 356(1) and 356(2) of the Companies Act 2014

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF MACKIN CONSULTANCY HOLDINGS LIMITED

Pursuant to Section 356(1) and 356(2) of the Companies Act 2014

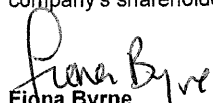
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed."



Fiona Byrne

for and on behalf of

FORVIS MAZARS IRELAND LIMITED

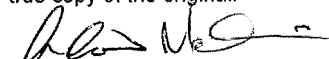
Chartered Accountants and Registered Auditors

89/90 South Mall

Cork

Date: 30/3/26

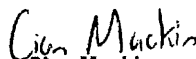
We certify that the auditor's report on pages 4 - 6 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.



Andrew Mackin

Secretary

Date: 24/03/2026



Cian Mackin

Director

Date: 24/03/2026

Mackin Consultancy Holdings Limited
BALANCE SHEET

as at 31 December 2022

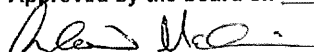
	Notes	2022 €	2021 €
Fixed Assets			
Investments	8	800	700
Current Assets			
Debtors	9	508,100	466,273
Cash and cash equivalents		1,571,683	134,988
		2,079,783	601,261
Creditors: amounts falling due within one year	10	(1,910,333)	(465,307)
Net Current Assets		169,450	135,954
Total Assets less Current Liabilities		170,250	136,654
Capital and Reserves			
Called up share capital presented as equity		300	100
Retained earnings		169,950	136,554
Equity attributable to owners of the company		170,250	136,654


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.

We as Directors of Mackin Consultancy Holdings Limited, state that -

The company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that 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 24/03/2026 and signed on its behalf by:


 Andrew Mackin
 Director


 Cian Mackin
 Director

Mackin Consultancy Holdings Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2022

	Called up share capital €	Retained earnings €	Total €
At 1 January 2021	100	91,390	91,490
Profit for the financial year	-	45,164	45,164
At 31 December 2021	100	136,554	136,654
Profit for the financial year	-	33,396	33,396
Net proceeds of equity ordinary share issue	200	-	200
At 31 December 2022	300	169,950	170,250

Mackin Consultancy Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Mackin Consultancy Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 607103. The registered office of the company is Unit 15, City North Business Park, Dublin Hill, Cork, Ireland. The company is the holding company of the Mackin Consultancy group of companies and is a private company limited by shares, registered in Ireland. 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 financial year ended 31 December 2022 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 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 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Going concern

The group's business activities together with factors likely to affect its future development, performance and position are set out in the business review and principal risks and uncertainties in the Directors' Report on pages 4 to 5. Therefore, the directors believe it is appropriate to prepare the financial statements on a going concern basis.

The directors of the group assess the basis of preparation of the financial statements each year, and whether it is appropriate to prepare them on a going concern basis. The directors have prepared projections, to the best of their ability given the current changing environment in which the group operates, for a period of at least 12 months from the signing of these financial statements.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales taxes or duty. The following criteria must also be met before revenue is recognised:

Rendering of services:

Revenue from services provided is recognised when it is probable that an economic benefit will flow to the entity and the turnover and costs can be reliably measured and is recognised in the period to which the underlying services relate to.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of

Mackin Consultancy Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Government grants

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

Government grants in respect of capital expenditure are credited to a deferred income account and are released to profit and presented in the Income Statement as "other operating income" over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

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.

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 group provides a range of benefits to employees, including short term employee benefits such as commission and bonus arrangements and paid holiday arrangements and post-employment benefits (in the form of a defined contribution pension plan).

(i) Short term employee benefits

Short term employee benefits, including wages and salaries, paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service. The group operates a commission and bonus plan for employees. An expense is recognised in the Income Statement when the company has a present legal or constructive obligation to make payments under the plan as a result of past events and a reliable estimate of the obligation can be made.

(ii) Post-employment benefits - Defined contribution plan

The group operates a defined contribution plan for certain employees. A defined contribution plan is a pension plan under which the group pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior years. The assets of the plan are held separately from the group in independently administered funds. The contributions to the defined contribution plan are recognised as an expense when they are due. Amounts not paid are included in accruals in the Statement of Financial Position.

Mackin Consultancy Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

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 Balance Sheet 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Financial Instruments

The group and company account for their financial instruments in accordance with Sections 11 and 12 of FRS 102.

The group's financial assets and liabilities comprise trade and other receivables, equity investments, cash and cash equivalents, trade and other payables, interest bearing loans and borrowing. The accounting policies for these items are described below.

Basic financial instruments — financial assets other than equity investments

Trade and other receivables are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

These basic financial assets, other than short term receivables, are subsequently carried at amortised cost using the effective interest method.

Short term trade and other receivables with no stated interest rate which are receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Income Statement in administrative expenses.

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short-term deposits with an original maturity date of three months or less. For the purposes of the consolidated cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

Basic financial instruments - financial liabilities

Basic financial liabilities including trade and other payables and interest-bearing loans and borrowing, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the liability is measured at the present value of the future payments discounted at a market rate of interest.

Basic financial liabilities, other than short term payables, are subsequently carried at amortised cost, using the effective interest rate method. The effective interest rate amortisation is included in interest payable and similar expenses in the income statement.

Short term trade and other payables with no stated interest rate which are payable within one year are recorded at transaction price.

Ordinary share capital

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

Mackin Consultancy Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

3. Going concern

The financial statements have been prepared on a going concern basis as the directors believe the company has adequate resources to continue, supported by projected cash flows for a period of 12 months from the date of approval of the balance sheet.

4. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

The directors have determined there were no significant estimates or judgements made in preparing the consolidated financial statements.

5. Operating (loss)/profit	2022	2021
	€	€
Operating (loss)/profit is stated after crediting:		
Profit on foreign currencies	<u>(81,132)</u>	<u>(2,576)</u>
6. Income from investments	2022	2021
	€	€
Dividends from associate undertakings	<u>128,374</u>	<u>-</u>

7. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2021 - 3). The directors were not in receipt of remuneration directly from Mackin Consultancy Holdings Limited during the financial year.

	2022	2021
	Number	Number
Directors	<u>3</u>	<u>3</u>

8. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 1 January 2022	700	700
Additions	100	100
At 31 December 2022	<u>800</u>	<u>800</u>
Net book value		
At 31 December 2022	<u>800</u>	<u>800</u>
At 31 December 2021	<u>700</u>	<u>700</u>

Mackin Consultancy Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

9. Debtors	2022	2021
	€	€
Amounts owed by group undertakings	385,612	355,773
Other debtors	-	10,500
Loan receivable	122,488	100,000
	<u>508,100</u>	<u>466,273</u>
10. Creditors	2022	2021
Amounts falling due within one year	€	€
Trade creditors	29,741	-
Amounts owed to group undertakings	1,879,924	463,907
Accruals	668	1,400
	<u>1,910,333</u>	<u>465,307</u>
11. Income Statement		
	2022	2021
	€	€
At 1 January 2022	136,554	91,390
Profit for the financial year	33,396	45,164
At 31 December 2022	<u>169,950</u>	<u>136,554</u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2022.		
13. 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.		
14. Parent company		
The company regards Mackin Property Investments Limited as its parent company.		
The parent of the largest group in which the results are consolidated is Mackin Property Investments Limited. Mackin Property Investments Limited is registered in Ireland.		
15. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
16. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on <u>24/03/2026</u> .		

Company Number: 607103

Mackin Consultancy Holdings Limited
Annual Report and Financial Statements
for the financial year ended 31 December 2022

Forvis Mazars Ireland Limited
Chartered Accountants and Registered Auditors
89/90 South Mall
Cork

Mackin Consultancy Holdings Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Profit and Loss Account	9
Balance Sheet	10
Statement of Changes in Equity	11
Notes to the Financial Statements	12 - 16

Mackin Consultancy Holdings Limited DIRECTORS AND OTHER INFORMATION

Directors	Andrew Mackin Cian Mackin (Appointed 21 November 2022) Emmet Mackin (Appointed 21 November 2022) James Mackin (Resigned 21 November 2022)
Company Secretary	Andrew Mackin
Company Number	607103
Registered Office	Unit 15 City North Business Park Dublin Hill Cork Ireland
Business Address	Unit 15 City North Business Park Dublin Hill Cork
Auditors	Forvis Mazars Ireland Limited Chartered Accountants and Registered Auditors 89/90 South Mall Cork
Bankers	Allied Irish Banks plc Blarney Co. Cork
Solicitors	Breen Walsh Solicitors LLP 80 South Mall Cork

Mackin Consultancy Holdings Limited

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

There has been no significant change in these activities during the financial year ended 31 December 2022.

Results and Dividends

The profit for the financial year after providing for taxation amounted to €33,396 (2021 - €45,164).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €2,080,583 (2021 - €601,961) and liabilities of €1,910,333 (2021 - €465,307). The net assets of the company have increased by €33,596.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Andrew Mackin
Cian Mackin (Appointed 21 November 2022)
Emmet Mackin (Appointed 21 November 2022)
James Mackin (Resigned 21 November 2022)

The secretary who served throughout the financial year was Andrew Mackin.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 31/12/22	Number Held At 01/01/22
Andrew Mackin	Ordinary	<u>30</u>	<u>100</u>

Cian Mackin, Emmet Mackin and James Mackin had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 December 2022 and the date of signing the financial statements.

Holdings in Parent Company

Name	Company	Class of Shares	Number Held At 31/12/22	Number Held At 01/01/22
Andrew Mackin	Mackin Property Investments Limited	Ordinary	<u>370</u>	<u>-</u>

Cian Mackin, Emmet Mackin and James Mackin had no direct beneficial interest in the shares of the parent company at the beginning or end of the financial year.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Auditors

The auditors, Forvis Mazars Ireland Limited, (Chartered Accountants and Registered Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Mackin Consultancy Holdings Limited

DIRECTORS' REPORT

for the financial year ended 31 December 2022

Going Concern

The group's business activities, together with the factors likely to affect its future development, its financial position and principal risks and uncertainties are described above in this report. The directors of the group assess the basis of preparation of the financial statements each year, and whether it is appropriate to prepare them on a going concern basis. In doing so, they assess the cash flow projections for the group and group for a period of at least, but is not limited to, 12 months from the date on which the financial statements are authorised for issue.

After making enquiries, the directors have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

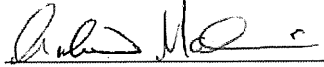
Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

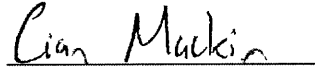
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 15 , City North Business Park, Dublin Hill, Cork.

Signed on behalf of the board



Andrew Mackin
Director

Date: 24/03/2026



Cian Mackin
Director

Date: 24/03/2026

Mackin Consultancy Holdings Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2022

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 the 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", applying Section 1A of that Standard, 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.

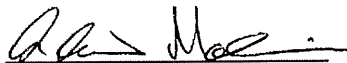
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. 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.

Disclosure of Information to Auditor

Each person who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Andrew Mackin
Director

Date: 24/03/2026



Cian Mackin
Director

Date: 24/03/2026

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Mackin Consultancy Holdings Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Mackin Consultancy Holdings Limited ('the company') for the financial year ended 31 December 2022 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Mackin Consultancy Holdings Limited

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.


Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.



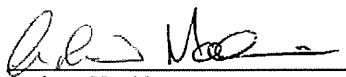
Fiona Byrne
for and on behalf of
FORVIS MAZARS IRELAND LIMITED
Chartered Accountants and Registered Auditors
89/90 South Mall
Cork

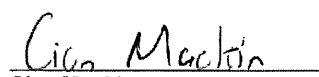
Date: 30/3/26

Mackin Consultancy Holdings Limited
PROFIT AND LOSS ACCOUNT
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Turnover		-	44,219
Cost of sales		-	2,576
Gross profit		-	46,795
Administrative expenses		(112,546)	(1,631)
Operating (loss)/profit	5	(112,546)	45,164
Investment income	6	128,374	-
Interest receivable and similar income		22,488	-
Profit before taxation		38,316	45,164
Tax on profit		(4,920)	-
Profit for the financial year		33,396	45,164
Total comprehensive income		33,396	45,164

Approved by the board on 24/03/2026 and signed on its behalf by:


Andrew Mackin
Director


Cian Mackin
Director

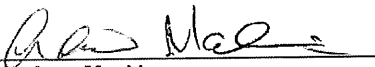
Mackin Consultancy Holdings Limited
BALANCE SHEET

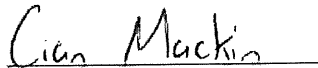
as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Investments	8	800	700
Current Assets			
Debtors	9	508,100	466,273
Cash and cash equivalents		1,571,683	134,988
		2,079,783	601,261
Creditors: amounts falling due within one year	10	(1,910,333)	(465,307)
Net Current Assets		169,450	135,954
Total Assets less Current Liabilities		170,250	136,654
Capital and Reserves			
Called up share capital presented as equity		300	100
Retained earnings		169,950	136,554
Equity attributable to owners of the company		170,250	136,654

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.

Approved by the board on 24/03/2026 and signed on its behalf by:


 Andrew Mackin
 Director


 Cian Mackin
 Director

Mackin Consultancy Holdings Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2022

	Called up share capital €	Retained earnings €	Total €
At 1 January 2021	100	91,390	91,490
Profit for the financial year	-	45,164	45,164
At 31 December 2021	100	136,554	136,654
Profit for the financial year	-	33,396	33,396
Net proceeds of equity ordinary share issue	200	-	200
At 31 December 2022	300	169,950	170,250

Mackin Consultancy Holdings Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Mackin Consultancy Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 607103. The registered office of the company is Unit 15, City North Business Park, Dublin Hill, Cork, Ireland. 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 financial year ended 31 December 2022 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 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 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Going concern

The group's business activities together with factors likely to affect its future development, performance and position are set out in the business review and principal risks and uncertainties in the Directors' Report on pages 4 to 5. Therefore, the directors believe it is appropriate to prepare the financial statements on a going concern basis.

The directors of the group assess the basis of preparation of the financial statements each year, and whether it is appropriate to prepare them on a going concern basis. The directors have prepared projections, to the best of their ability given the current changing environment in which the group operates, for a period of at least 12 months from the signing of these financial statements.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales taxes or duty. The following criteria must also be met before revenue is recognised:

Rendering of services:

Revenue from services provided is recognised when it is probable that an economic benefit will flow to the entity and the turnover and costs can be reliably measured and is recognised in the period to which the underlying services relate to.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of

Mackin Consultancy Holdings Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Government grants

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

Government grants in respect of capital expenditure are credited to a deferred income account and are released to profit and presented in the Income Statement as "other operating income" over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

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.

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 group provides a range of benefits to employees, including short term employee benefits such as commission and bonus arrangements and paid holiday arrangements and post-employment benefits (in the form of a defined contribution pension plan).

(i) Short term employee benefits

Short term employee benefits, including wages and salaries, paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service. The group operates a commission and bonus plan for employees. An expense is recognised in the Income Statement when the company has a present legal or constructive obligation to make payments under the plan as a result of past events and a reliable estimate of the obligation can be made.

(ii) Post-employment benefits - Defined contribution plan

The group operates a defined contribution plan for certain employees. A defined contribution plan is a pension plan under which the group pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior years. The assets of the plan are held separately from the group in independently administered funds. The contributions to the defined contribution plan are recognised as an expense when they are due. Amounts not paid are included in accruals in the Statement of Financial Position.

Mackin Consultancy Holdings Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

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 Balance Sheet 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Financial Instruments

The group and company account for their financial instruments in accordance with Sections 11 and 12 of FRS 102.

The group's financial assets and liabilities comprise trade and other receivables, equity investments, cash and cash equivalents, trade and other payables, interest bearing loans and borrowing. The accounting policies for these items are described below.

Basic financial instruments — financial assets other than equity investments

Trade and other receivables are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

These basic financial assets, other than short term receivables, are subsequently carried at amortised cost using the effective interest method.

Short term trade and other receivables with no stated interest rate which are receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Income Statement in administrative expenses.

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short-term deposits with an original maturity date of three months or less. For the purposes of the consolidated cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

Basic financial instruments - financial liabilities

Basic financial liabilities including trade and other payables and interest-bearing loans and borrowing, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the liability is measured at the present value of the future payments discounted at a market rate of interest.

Basic financial liabilities, other than short term payables, are subsequently carried at amortised cost, using the effective interest rate method. The effective interest rate amortisation is included in interest payable and similar expenses in the income statement.

Short term trade and other payables with no stated interest rate which are payable within one year are recorded at transaction price.

Ordinary share capital

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

Mackin Consultancy Holdings Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

3. Going concern

The financial statements have been prepared on a going concern basis as the directors believe the company has adequate resources to continue, supported by projected cash flows for a period of 12 months from the date of approval of the balance sheet.

4. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

The directors have determined there were no significant estimates or judgements made in preparing the consolidated financial statements.

5. Operating (loss)/profit	2022 €	2021 €
Operating (loss)/profit is stated after crediting:		
Profit on foreign currencies	<u>(81,132)</u>	<u>(2,576)</u>

6. Income from investments	2022 €	2021 €
Dividends from associate undertakings	<u>128,374</u>	<u>-</u>

7. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2021 - 3). The directors were not in receipt of remuneration directly from Mackin Consultancy Holdings Limited during the financial year.

	2022 Number	2021 Number
Directors	<u>3</u>	<u>3</u>

8. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 1 January 2022	700	700
Additions	<u>100</u>	<u>100</u>
At 31 December 2022	<u>800</u>	<u>800</u>
Net book value		
At 31 December 2022	<u>800</u>	<u>800</u>
At 31 December 2021	<u>700</u>	<u>700</u>

Mackin Consultancy Holdings Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

9. Debtors	2022	2021
	€	€
Amounts owed by group undertakings	385,612	355,773
Other debtors	-	10,500
Loan receivable	122,488	100,000
	<u>508,100</u>	<u>466,273</u>
10. Creditors	2022	2021
Amounts falling due within one year	€	€
Trade creditors	29,741	-
Amounts owed to group undertakings	1,879,924	463,907
Accruals	668	1,400
	<u>1,910,333</u>	<u>465,307</u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2022.

12. 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.

13. Parent company

The company regards Mackin Property Investments Limited as its parent company.

The parent of the largest group in which the results are consolidated is Mackin Property Investments Limited. Mackin Property Investments Limited is registered in Ireland.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24/03/2026.

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

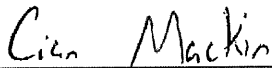
Company Name: Mackin Consultancy Holdings Limited

Company Number: 607103

Financial Year: 1 January 2022 to 31 December 2022

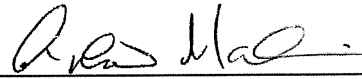
CERTIFICATE:

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).



Cian Mackin
Director

24/03/2026



Andrew Mackin
Secretary

24/3/2026
