Company Number: 560287

MOKS Medical Services Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

MOKS Medical Services Limited

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MOKS Medical Services Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mary Scarlett Peter Scarlett
Company Secretary	Mary Scarlett
Company Number	560287
Registered Office and Business Address	Glencairn Charleville Road Tullamore Co. Offaly Ireland
Accountants	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Clonminch Road Tullamore Co. Offaly R35A2Y4 Ireland

MOKS Medical Services Limited
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Cash at bank and in hand		**1,395**	184
Creditors: amounts falling due within one year	**4**	**(16,089)**	(13,705)
Net Current Liabilities		**(14,694)**	(13,521)
Total Assets less Current Liabilities		**(14,694)**	(13,521)
Capital and Reserves			
Called up share capital presented as equity		**1**	1
Retained earnings	**5**	**(14,695)**	(13,522)
Shareholders' Deficit		**(14,694)**	(13,521)

We as Directors of MOKS Medical 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 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 micro companies' regime.

Approved by the board on 4 March 2026 and signed on its behalf by:

Mary Scarlett **Director**	**Peter Scarlett** **Director**

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

MOKS Medical Services Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Glencairn, Charleville Road, Tullamore, Co. Offaly, Ireland which is also the principal place of business of the company. 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 financial statements.

Statement of compliance
The financial statements of the company for the year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 “The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland” (FRS 105).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the ‘Micro Companies Regime’ in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention
The financial statements are prepared on the going concern basis under the historical cost convention.

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

Cash at bank and in hand
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 Balance Sheet bank overdrafts are shown within Creditors.

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.

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. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Management	**1**	1

continued

4. Creditors

Amounts falling due within one year	2025 €	2024 €
Taxation	**105**	116
Directors' current accounts	**14,385**	11,990
Accruals	**1,599**	1,599
	16,089	13,705

5. Profit and loss account

	2025 €	2024 €
At 1 January 2025	**(13,522)**	(11,199)
Loss for the financial year	**(1,173)**	(2,323)
At 31 December 2025	**(14,695)**	(13,522)

6. Capital commitments

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

7. Post-Balance Sheet Events

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

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 March 2026.