

Registration number 615669

Mankuka Limited

Abridged accounts

for the year ended 30th April 2025

Mankuka Limited

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Mankuka Limited

Directors and other information

| | |
|-------------------|---|
| Director | Brian Murphy |
| Secretary | laura Murphy |
| Company number | 615669 |
| Registered office | Ballyneety Co Limerick |
| Accountants | David O'Donnell & Associates Certified Public Accountant 2nd Floor Park Manor Upper Mallow Street Limerick |
| Business address | Creative Gardens Ballyneety Limerick |

Mankuka Limited

Statement of director responsibilities and declaration on unaudited financial statements

General responsibilities

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the director to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 6 :

- The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that they has made available to David O'Donnell & Associates, Certified Public Accountant, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025.

On behalf of the board

Brian Murphy

Brian Murphy
Director

Date: 1st January 2026

**Accountants' report on the unaudited financial statements to the director of
Mankuka Limited**

We have compiled the financial statements for the year ended 30 April 2025 set out on pages 4 to 6.

Respective responsibilities of director and accountants

As described on page 2 the director is responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapters 15 and 16 of Part 6 of the Companies Act 2014.

It is my responsibility to compile the financial statements of Mankuka Limited from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

David O' Donnell & Associates

**David O'Donnell & Associates
Certified Public Accountant
2nd Floor
Park Manor
Upper Mallow Street
Limerick**

Date: 1 January 2026

Mankuka Limited

**Abridged balance sheet
as at 30 April 2025**

| Notes | 2025 | | 2024 | |
|--|------------|------------|------------|------------|
| | € | € | € | € |
| Current assets | | | | |
| Cash at bank and in hand | 100 | | 100 | |
| | <u>100</u> | | <u>100</u> | |
| Net current assets | | <u>100</u> | | <u>100</u> |
| Total assets less current liabilities | | 100 | | 100 |
| Net assets | | <u>100</u> | | <u>100</u> |
| Capital and reserves | | | | |
| Called up share capital | | 100 | | 100 |
| Equity shareholders' funds | | <u>100</u> | | <u>100</u> |

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with Section 353.

The director states that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The abridged accounts were approved by the Board on 1 January 2026 and signed on its behalf by

Brian Murphy

Brian Murphy
Director

Mankuka Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Employees

There were no employees during the year apart from the director.

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The director and secretary who served during the year and their interests in the company are as stated below:

| | Ordinary shares | |
|--|------------------------|-----------------|
| | 30/04/25 | 30/04/24 |
| Brian Murphy | 100 | 100 |
| Company secretary laura Murphy | - | - |

The original report was approved by the board on 1 January 2026 and signed on its behalf by Brian Murphy.

4. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

Mankuka Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

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5. Approval of financial statements

The board of directors approved these financial statements for issue on 1 January 2026.