

Company Number: 770348

**PK Accounting Advisory Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 23 August 2024 (date of incorporation) to 31  
December 2025**

**PK Accounting Advisory Limited**  
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**PK Accounting Advisory Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mr Pawel Kornytowski Mrs Ewa Symonowicz
<b>Company Secretary</b>	Mr Pawel Kornytowski
<b>Company Number</b>	770348
<b>Registered Office and Business Address</b>	Ashleigh House, Jfk Road, Dublin 12, Dublin, D12 VE06
<b>Accountants</b>	PK Accounting Advisory Limited Ashleigh House, John F Kennedy Road, Dublin 12
<b>Bankers</b>	Revolut Business 2 Dublin Landings, North Dock, Dublin 1

# PK Accounting Advisory Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 23 August 2024 (date of incorporation) to 31 December 2025

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

Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the surplus or deficit of the company for the financial period 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.

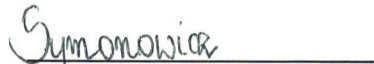
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Mr Pawel Kornytowski  
Director

25 March 2026



Mrs Ewa Symonowicz  
Director

25 March 2026

## **PK Accounting Advisory Limited**

### **ACCOUNTANTS REPORT**

#### **to the Board of Directors on the Compilation of the unaudited Abridged financial statements of PK Accounting Advisory Limited for the financial period from 23 August 2024 (date of incorporation) to 31 December 2025**

In accordance with the engagement letter dated 16 April 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 23 August 2024 (date of incorporation) to 31 December 2025 as set out on pages 6 to 9 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of PK Accounting Advisory Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 31 December 2025 your duty to ensure that PK Accounting Advisory Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of PK Accounting Advisory Limited. You consider that PK Accounting Advisory Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of PK Accounting Advisory Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.



**PK ACCOUNTING ADVISORY LIMITED**

Ashleigh House,  
John F Kennedy Road,  
Dublin 12

**25 March 2026**

**PK Accounting Advisory Limited**  
**BALANCE SHEET**

as at 31 December 2025

	Notes	Dec 25 €
<b>Current Assets</b>		
Debtors		13,554
Cash and cash equivalents		3,932
		<hr/> 17,486
<b>Creditors: amounts falling due within one year</b>	7	<hr/> (7,998)
<b>Net Current Assets/(Liabilities)</b>		<hr/> 9,488
<b>Total Assets less Current Liabilities</b>		<hr/> <hr/> 9,488
<b>Capital and Reserves</b>		
Called up share capital presented as equity	9	100
Income and expenditure account		9,388
<b>Shareholders' (Deficit)/Funds</b>		<hr/> <hr/> 9,488

We as Directors of PK Accounting Advisory 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,

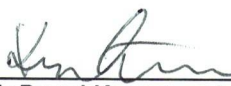
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,


(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 period and of its profit or loss for such a financial period 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.

Approved by the board on 25 March 2026 and signed on its behalf by:

  
 \_\_\_\_\_  
 Mr Pawel Kornytowski  
 Director

  
 \_\_\_\_\_  
 Mrs Ewa Symonowicz  
 Director

# PK Accounting Advisory Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 23 August 2024 (date of incorporation) to 31 December 2025

### 1. General Information

PK Accounting Advisory Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 770348. The registered office of the company is Ashleigh House,, Jfk Road,, Dublin 12, Dublin,, D12 VE06 which is also the principal place of business of the company. The principal activity of the company is the provision of accounting, bookkeeping, auditing and tax consultancy services. 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 period ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

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

#### Income

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

#### 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 company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial period 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 income 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.

# PK Accounting Advisory Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 23 August 2024 (date of incorporation) to 31 December 2025

### 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 Income and Expenditure Account.

### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 16 month 9 days period from 23 August 2024 (date of incorporation) to 31 December 2025.

### 4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 5. Going concern

The directors consider if appropriate to prepare the financial statements on a going concern basis.

### 6. Employees and remuneration

The staff costs (inclusive of directors' salaries) comprise:

	Dec 25 €
Wages and salaries	48,735
Social welfare costs	1,746
	<u>50,481</u>

### 7. Creditors

Dec 25  
€

#### Included in creditors:

#### Amounts falling due within one year

Taxation (Note 8)	<u>7,998</u>
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### 8. Taxation

Dec 25  
€

#### Creditors:

VAT	2,571
Corporation tax	1,851
PAYE	3,576
	<u>7,998</u>

**PK Accounting Advisory Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 23 August 2024 (date of incorporation) to 31 December 2025

9. Share capital			Dec 25	Aug 24
Description	Number of shares	Value of units	€	€
<b>Authorised</b> Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>
<b>Allotted, called up and fully paid</b> Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>

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

Name	Class of Shares	Number Held	
		At 31/12/25	23/08/24
Mr Pawel Kornytowski	Ordinary Shares	<u>100</u>	<u>100</u>

10. Income and expenditure account

	Dec 25
	€
At 23 August 2024	-
Surplus for the financial period	<u>9,388</u>
At 31 December 2025	<u>9,388</u>

11. Capital commitments

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

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 March 2026.