

Kevin Cahill & Co Accountants Ltd.
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Kevin Cahill & Co Accountants Ltd.
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Kevin Cahill & Co Accountants Ltd.
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	8,827	20,608
Current Assets			
Stocks	6	30,000	25,000
Debtors	7	65,939	61,457
Cash at bank and in hand		67,853	64,765
		163,792	151,222
Creditors: amounts falling due within one year	8	(38,807)	(40,811)
Net Current Assets		124,985	110,411
Total Assets less Current Liabilities		133,812	131,019
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	133,712	130,919
Shareholders' Funds		133,812	131,019

I as Director of Kevin Cahill & Co Accountants Ltd., 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) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 30 March 2026 and signed on its behalf by:

Kevin Cahill
Director

Kevin Cahill & Co Accountants Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Kevin Cahill & Co Accountants Ltd. is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 674461. The registered office of the company is Barrack Street, Ballaghaderreen, Roscommon, F45R923, 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's financial statements.

Statement of compliance

The financial statements of the company for the financial 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 under the historical cost convention.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Work in progress

In accordance with UITF 40, work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

Trade and other debtors

Trade and other debtors are initially recognised at fair value less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value .

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.

Kevin Cahill & Co Accountants Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	15,384	14,664
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 6, (2024 - 5).

	2025	2024
	Number	Number
Administration	6	5
	<u> </u>	<u> </u>

5. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2025	32,745	40,578	73,323
Additions	3,603	-	3,603
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	36,348	40,578	76,926
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 January 2025	20,255	32,460	52,715
Charge for the financial year	7,269	8,115	15,384
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	27,524	40,575	68,099
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2025	8,824	3	8,827
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	12,490	8,118	20,608
	<u> </u>	<u> </u>	<u> </u>

6. Stocks	2025	2024
	€	€
Work in progress	30,000	25,000
	<u> </u>	<u> </u>

The replacement cost of stock did not differ significantly from the figures shown.

7. Debtors	2025	2024
	€	€
Trade debtors	65,939	57,579
Taxation	-	3,878
	<u> </u>	<u> </u>
	65,939	61,457
	<u> </u>	<u> </u>

Kevin Cahill & Co Accountants Ltd.**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	38,359	34,713
Director's current account	448	4,848
Accruals	-	1,250
	<u>38,807</u>	<u>40,811</u>

9. Income Statement

	2025	2024
	€	€
At 1 January 2025	130,919	133,736
Profit/(loss) for the financial year	2,793	(2,817)
At 31 December 2025	<u>133,712</u>	<u>130,919</u>

10. Capital commitments

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

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 30 March 2026.