

Kite Consulting Ltd

Abridged Financial Statements For Year Ending July 2025

Company Registration No. 460495

29th January 2026

Kite Consulting Limited

Contents

Directors and other information..... 3

Statement of directors’ responsibilities..... 4

Balance Sheet as at 31st July 2025 (abridged)..... 5

Declaration of unaudited financial statements 5

Notes to the abridged financial statements 6

Kite Consulting Limited

Directors and other information

Directors: Mr. Noel Gatt
Ms. Sandra Garland

Secretary: Ms. Sandra Garland

Bankers: Bank of Ireland
Coolock Village
Dublin 5

Registered office: 9 Hazelwood Park
Artane
Dublin 5

Company registered number: 460495

Kite Consulting Limited

Statement of directors' responsibilities

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period 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 these financial statements, the directors are required to:

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

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements :

In relation to the financial statements as set out on page 5 –

- (a) the directors approve these financial statements and confirm that they are 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.
- (b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 31st. July 2025.

On behalf of the board

Sandra Garland

Director

29th January 2026

Noel Gatt

Director

29th January 2026

Kite Consulting Limited

Balance Sheet as at 31st July 2025 (abridged)

	Notes	Current Year 2025 €	Previous Year 2024 €
Fixed assets			
Tangible assets		7,231	8,385
Current assets			
Debtors		3	24
Cash at bank and in hand		47,960	28,812
		47,963	28,836
Creditors: amounts falling due within one year		(38,654)	(18,192)
Net current liabilities		9,309	10,644
Total assets less current liabilities		16,540	19,029
Capital and reserves			
Called up share capital	2	100	100
Retained profit		(2,489)	(3,806)
Profit brought forward		18,929	22,735
Shareholders' funds		16,540	19,029

Declaration of unaudited financial statements

We, as directors of Kite Consulting 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 satisfies the conditions specified in Section 358 of the Companies Act 2014;

(c) no notice under Subsection (1) of Section 334 has, in accordance with Subsection (2) of that section, been served on the company;

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of accounts and to prepare accounts which give a true and fair view of the state of affairs 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 those Acts relating to accounts so far as they are applicable to the company;

(e) we hereby certify that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 as a micro company. We have done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the Abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board

SANDRA GARLAND

Director

29th January 2026

NOEL GATT

Director

29th January 2026

Kite Consulting Limited

Notes to the abridged financial statements

For the period ending 31st. July 2025

1 Accounting Policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2014

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice In Ireland), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Computers, tools & equipment	20% Straight Line
Fixtures, fitting & office equipment	10% Straight Line

1.5 Deferred taxation

Deferred Taxations is not provided in these Financial Statements on the grounds that the timing differences are insignificant to the extent that no extra tax is expected to become payable in the foreseeable future. Any amount not provided is disclosed as a contingent liability.

2 Share Capital

	2025 (€)
Authorised	
1,000,000 Ordinary Shares of €1 each	<u>1,000,000</u>
Allotted, called up and fully paid	
100 Ordinary Shares of €1 each	<u>100</u>

Kite Consulting Limited

3 Directors' Interests

The directors' beneficial interests in the shares of the company were as stated below:

	Ordinary Shares of €1 each	
	31 st . July 2025	31 st . July 2024
Sandra Garland	80	80
Noel Gatt	20	20

4 Ultimate Parent Company

The ultimate controlling party of the company is Ms. Sandra Garland.

5 Related Party Transactions

At the start of the financial year, the company owed the directors the sum of €17,916. In addition –

- a) The directors paid €30,055 on behalf of the company for business purposes.
- b) The company reimbursed the directors the sum of €9,317

These activities resulted in a closing balance of €38,654 due to the directors.

6 Approval Of Financial Statements

The directors approved these financial statements on the 29th January 2026