

KENDAR DEVELOPMENTS LIMITED
Reports and unaudited financial statements
For the year ended 1 July 2025

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KENDAR DEVELOPMENTS LIMITED

Directors and other information

Director: Ken Tormey

Secretary: Eileen Morton

Registered Office: 37 Teaguestown Wood,
Trim
County Meath

Company registered number: 564253

KENDAR DEVELOPMENTS LIMITED

Statement of directors' responsibilities and declaration on unaudited financial statements

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 judgements 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 Acts 1963-2014. 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 pages 4 to 6:

(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 1 July 2025.

On behalf of the board

Ken Tormey

Ken Tormey - Director

Date Approved: 3/1/2026

KENDAR DEVELOPMENTS LIMITED
Balance Sheet as at 1 July 2025 (abridged)

	Notes	Current Year 2025 €	Prior Year 2024 €
FIXED ASSETS			
Investments		<u>250,050</u>	<u>250,050</u>
Current Assets			
Debtors		<u>175</u>	<u>175</u>
Creditors: amounts falling due within one year		<u>(50)</u>	<u>(50)</u>
NET CURRENT ASSETS		<u>125</u>	<u>125</u>
CREDITORS : AMOUNTS FALLING DUE AFTER ONE YEAR		<u>250,000</u>	<u>250,000</u>
TOTAL NET ASSETS		<u>175</u>	<u>175</u>
Share Capital and Reserves			
Called up Share Capital	(2)	<u>175</u>	<u>175</u>
		<u>175</u>	<u>175</u>

Ken Tormey
Ken Tormey - Director
Date Approved: 3/1/2026

KENDAR DEVELOPMENTS LIMITED
Balance Sheet as at 1 July 2025 (abridged) (Continued)

I, as Director of Kendar Developments 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 of the Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board

Ken Tormey
Ken Tormey - Director
Date Approved: 3/1/2026

KENDAR DEVELOPMENTS LIMITED
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NOTES TO THE ACCOUNTS

Note 1: Accounting Policies

- (a) The accounts have been prepared on the basis that the company is carrying on a business as a going concern,
- (b) The amount of any item in the accounts has been determined on a prudent basis and in particular –
- (i) only profits realised at the balance sheet date are included in the profit and loss account, and
 - (ii) all liabilities and losses which have arisen or are likely to arise in respect of the financial period to which the accounts relate, have been taken into account,
- (c) All income and charges relating to the financial period to which the accounts relate have been taken into account without regard to the date of receipt or payment,
- (d) In determining the aggregate amount of any item the amount of each individual asset or liability that falls to be taken into account has been determined separately,
- (e) Accounting policies have been applied on a consistent basis throughout the course of the financial period,
- (f) In determining how amounts are presented within items in the profit and loss account and balance sheet, the directors of a company shall have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice, and

Note 2: Share Capital

Authorised Share Capital:

175 Ordinary Shares of €1 each: €175

Issued & Paid Up Share Capital:

175 Ordinary Shares of €1 each: €175