

Registered number: 598536

KEVIN CARRON PROPERTY CONSULTANTS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

KEVIN CARRON PROPERTY CONSULTANTS LIMITED

COMPANY INFORMATION

Directors	Kevin Carron Leigh Carron
Company secretary	Kevin Carron
Registered number	598536
Registered office	31 Larkfield Way Lucan Co. Dublin K78H H94
Accountants	OSK Audit Limited East Point Plaza East Point Business Park Dublin 3
Bankers	Bank of Ireland Malahide Road Northern Cross Co. Dublin K36 EH73

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KEVIN CARRON PROPERTY CONSULTANTS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2025**

	Note	2025 €	2024 €
Fixed assets		854,295	894,910
Debtors Within One Year	3	21,244	14,153
Cash At Bank And In Hand	4	190,159	57,696
Creditors: amounts falling due within one year	5	(143,053)	(78,828)
Net current assets/(liabilities)		68,350	(6,979)
Total assets less current liabilities		922,645	887,931
Net assets		922,645	887,931
Capital and reserves		922,645	887,931

Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	887,831	808,078
Other movement in the profit and loss account	34,714	79,753
Profit and loss account carried forward at the end of the year	922,545	887,831

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Kevin Carron Property Consultants 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 members 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

KEVIN CARRON PROPERTY CONSULTANTS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 JULY 2025**

The financial statements were approved and authorised for issue by the board:

Kevin Carron
Director

Leigh Carron
Director

Date: 6 March 2026

The notes on pages 3 to 7 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

1.2 Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

1.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

1.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

1.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	20.00% SLM
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

1. Accounting policies (continued)

1.6 Valuation of investments

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

1.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.9 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

1.10 Financial instruments

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

KEVIN CARRON PROPERTY CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

2. Tangible fixed assets

	Office equipment €
Cost or valuation	
At 1 August 2024	631
At 31 July 2025	631
Depreciation	
At 1 August 2024	379
Charge for the year on owned assets	126
At 31 July 2025	505
Net book value	
At 31 July 2025	126
At 31 July 2024	252

KEVIN CARRON PROPERTY CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

2. Tangible fixed assets (continued)

3. Debtors

	2025	2024
	€	€
Refundable taxes	21,244	14,153
	<u>21,244</u>	<u>14,153</u>
	<u><u>21,244</u></u>	<u><u>14,153</u></u>

4. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	190,159	57,696
	<u>190,159</u>	<u>57,696</u>
	<u><u>190,159</u></u>	<u><u>57,696</u></u>

5. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Taxation and social insurance	15,081	3,740
Other creditors	125,002	72,386
Accruals	2,970	2,702
	<u>143,053</u>	<u>78,828</u>
	<u><u>143,053</u></u>	<u><u>78,828</u></u>

6. Share capital

	2025	2024
	€	€
Authorised		
1,000,000 (2024 - 1,000,000) Ordinary shares of €1.00 each	1,000,000	1,000,000
	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of €1.00 each	100	100
	<u>100</u>	<u>100</u>
	<u><u>100</u></u>	<u><u>100</u></u>

KEVIN CARRON PROPERTY CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

7. Appropriation of Profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	887,831	<i>808,078</i>
Other movement in the profit and loss account	34,714	<i>79,753</i>
Profit and loss account carried forward at the end of the year	922,545	<i>887,831</i>

8. Approval of financial statements

The board of directors approved these financial statements for issue on 6 March 2026