

Company Number: 421155

**Klamer Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Klamer Limited**  
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**Klamer Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Tangible assets	6	<u>300,000</u>	<u>300,000</u>
<b>Current Assets</b>			
Debtors	7	4,699	4,631
Cash at bank and in hand		<u>12,458</u>	<u>7,672</u>
		<u>17,157</u>	<u>12,303</u>
<b>Payables: amounts falling due within one year</b>	8	<u>(30,973)</u>	<u>(62,479)</u>
<b>Net Current Liabilities</b>		<u>(13,816)</u>	<u>(50,176)</u>
<b>Total Assets less Current Liabilities</b>		<u>286,184</u>	<u>249,824</u>
<b>Payables:</b>			
amounts falling due after more than one year	9	<u>(336,903)</u>	<u>(313,165)</u>
<b>Net Liabilities</b>		<u>(50,719)</u>	<u>(63,341)</u>
<b>Equity</b>			
Called up share capital presented as equity	11	115,000	115,000
Retained earnings	12	<u>(165,719)</u>	<u>(178,341)</u>
<b>Shareholders' Deficit</b>		<u>(50,719)</u>	<u>(63,341)</u>

I as Director of Klamer 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) 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 16 December 2025 and signed on its behalf by:**

**Eddie Glennon**  
**Director**

# Klamer Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Klamer Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 421155. The registered office of the company is 66 Fizwilliam Square, Dublin 2. 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 30 June 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.

#### Revenue

Revenue comprises the rental income earned by the company, exclusive of trade discounts and value added tax.

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure.

#### 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.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### Trade and other payables

Trade and other payables 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.

#### 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.

# Klamer Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 3. Revenue

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of an investment company.

<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>1,129</b>	1,946
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

### 6. Tangible assets

	Investment properties	Total
	€	€
<b>Cost</b>		
At 1 July 2024	300,000	300,000
	<u>          </u>	<u>          </u>
At 30 June 2025	300,000	300,000
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 July 2024	-	-
	<u>          </u>	<u>          </u>
At 30 June 2025	-	-
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 30 June 2025	<b>300,000</b>	<b>300,000</b>
	<u>          </u>	<u>          </u>
At 30 June 2024	300,000	300,000
	<u>          </u>	<u>          </u>

<b>7. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>3,284</b>	3,284
Prepayments	<b>1,415</b>	1,347
	<u>          </u>	<u>          </u>
	<b>4,699</b>	4,631
	<u>          </u>	<u>          </u>

<b>8. Payables</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	<b>16,500</b>	16,000
Taxation	<b>11,181</b>	8,671
Other creditors	-	33,723
Accruals	<b>3,292</b>	4,085
	<u>          </u>	<u>          </u>
	<b>30,973</b>	62,479
	<u>          </u>	<u>          </u>

# Klamer Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>9. Payables</b>		<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>		€	€
Bank loan		<b>14,188</b>	31,165
Shareholder's Loan		<b>322,715</b>	282,000
		<u><b>336,903</b></u>	<u>313,165</u>
<b>Loans</b>			
Repayable in one year or less, or on demand		<b>16,500</b>	16,000
Repayable in five years or more		<b>336,903</b>	313,165
		<u><b>353,403</b></u>	<u>329,165</u>

<b>10. Taxation</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Payables:</b>			
VAT		<b>2,766</b>	221
Corporation tax		<b>8,415</b>	8,450
		<u><b>11,181</b></u>	<u>8,671</u>

<b>11. Share capital</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Authorised</b>			
Ordinary Shares	1,000,000	€1.00 each	<u><b>1,000,000</b></u>
<b>Allotted, called up and fully paid</b>			
Ordinary Shares	115,000	€1.00 each	<u><b>115,000</b></u>

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

		<b>Number Held</b>	
<b>Name</b>	<b>Class of Shares</b>	<b>At</b>	
		<b>30/06/25</b>	<b>01/07/24</b>
Eddie Glennon	Ordinary Shares	<u><b>23,000</b></u>	<u>23,000</u>

<b>12. Income Statement</b>		<b>2025</b>	<b>2024</b>
		€	€
At 1 July 2024		<b>(178,341)</b>	(190,894)
Profit for the financial year		<b>12,622</b>	12,553
At 30 June 2025		<u><b>(165,719)</b></u>	<u>(178,341)</u>

### 13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

**Klamer Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

**14. Post-Balance Sheet Events**

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

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 16 December 2025.