

**Registration number 590242**

**Nigel Kelly Limited**

**Abridged accounts**

**for the year ended 30th June 2025**

## **Nigel Kelly Limited**

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**Nigel Kelly Limited**

**Directors and other information**

Directors	Nigel Kelly Margaret Kelly
Secretary	Margaret Kelly
Company number	590242
Registered office	Carhue West Bandon Co Cork
Accountants	Phil Murphy and Company Chartered accountant Ballymodan Place Bandon Co Cork
Business address	Carhue West Bandon Co Cork
Bankers	AIB Bank South Main St Bandon Co Cork
Solicitors	HD Keane & Co 22 O'Connell Street Waterford

**Nigel Kelly Limited**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**Directors' and secretary and their interests in shares of the company**

The directors and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>30/06/25</b>	<b>30/06/24</b>
Nigel Kelly	100	100
Margaret Kelly	-	-

The original report was approved by the board on 15 October 2025 and signed on its behalf by Nigel Kelly and Margaret Kelly.

## Nigel Kelly 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 Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year 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 those 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 on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

#### Directors' declaration on unaudited financial statements

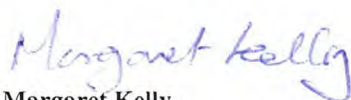
In relation to the financial statements as set out on pages 4 to 8 :

- 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.
- The directors confirm that they have made available to Phil Murphy and Company, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- 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 ended 30th June 2025.

On behalf of the board



**Nigel Kelly**  
Director



**Margaret Kelly**  
Director

**Date: 15th October 2025**

**Nigel Kelly Limited**

**Abridged balance sheet  
as at 30 June 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		756		1,063
<b>Current assets</b>					
Debtors		61,638		34,778	
Cash at bank and in hand		764,994		688,916	
		<u>826,632</u>		<u>723,694</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(85,481)</u>		<u>(90,338)</u>	
<b>Net current assets</b>			<u>741,151</u>		<u>633,356</u>
<b>Total assets less current liabilities</b>			741,907		634,419
<b>Net assets</b>			<u>741,907</u>		<u>634,419</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>741,907</u>		<u>634,419</u>
<b>Equity shareholders' funds</b>			<u>741,907</u>		<u>634,419</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

**The notes on pages 6 to 8 form an integral part of these financial statements.**

**Nigel Kelly Limited**

The abridged accounts were approved by the Board on 15 October 2025 and signed on its behalf by



.....  
Nigel Kelly  
Director



.....  
Margaret Kelly  
Director

**The notes on pages 6 to 8 form an integral part of these financial statements.**



**Nigel Kelly Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

..... continued

**2. Employees**

There were no employees during the year apart from the directors.

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
Directors	2	2
	<u>2</u>	<u>2</u>

**Employment costs**

Wages and salaries

	<b>2025</b>	<b>2024</b>
	€	€
Wages and salaries	55,000	57,611
	<u>55,000</u>	<u>57,611</u>

**2.1. Directors' remuneration**

Remuneration and other emoluments

	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other emoluments	55,000	55,079
	<u>55,000</u>	<u>55,079</u>

**Nigel Kelly Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

..... continued

**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2024	26,143	26,143
At 30 June 2025	26,143	26,143
<b>Depreciation</b>		
At 1 July 2024	25,080	25,080
Charge for year	307	307
At 30 June 2025	25,387	25,387
<b>Net book values</b>		
At 30 June 2025	756	756
 <b>Cost</b>		
At 30 June 2024	26,143	26,143
<b>Depreciation</b>		
At 1 July 2023	24,773	24,773
Charge for year	307	307
At 30 June 2024	25,080	25,080
<b>Net book values</b>		
At 30 June 2024	1,063	1,063

**4. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**5. Approval of financial statements**

The board of directors approved these financial statements for issue on 15 October 2025.