

Company Number: 583234

Kilkea Beechcroft Limited
Unaudited Abridged Financial Statements
for the year ended 25 May 2025

Kilkea Beechcroft Limited

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Kilkea Beechcroft Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 25 May 2025

The directors made the following statement in respect of the unaudited financial statements:

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements comprising the Profit and Loss Account, the Balance Sheet, the Accounting Policies and the related notes:

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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 25 May 2025.

Signed on behalf of the board

Tony Keating
Director

Mary Keating
Director

8 January 2026

Kilkea Beechcroft Limited

ABRIDGED BALANCE SHEET

as at 25 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		0	0
Current Assets			
Stocks		0	0
Debtors		33,212	33,115
Cash and cash equivalents		10,527	8,107
		<u>43,739</u>	<u>41,222</u>
Creditors: Amounts falling due within one year	4	(13,046)	(10,980)
		<u>30,693</u>	<u>30,242</u>
Net Current Assets		30,693	30,242
Total Assets less Current Liabilities		30,693	30,242
Capital and Reserves			
Called up share capital	6	100	100
Profit and Loss Account		30,593	30,142
		<u>30,693</u>	<u>30,242</u>
Equity attributable to owners of the company		30,693	30,242

We, as Directors' of Kilkea Beechcroft 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) 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 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,

(e) the company has relied on the specified exemption contained in s.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 s.353 Companies Act 2014.

Approved by the board on 8 January 2026 and signed on its behalf by:

Tony Keating
Director

Mary Keating
Director

8 January 2026

Kilkea Beechcroft Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 25 May 2025

	Share capital	Retained earnings	Total
	€	€	€
At 25 May 2023	100	26,507	26,607
Profit for the year	-	3,635	3,635
At 25 May 2024	100	30,142	30,242
Profit for the year	-	451	451
At 25 May 2025	100	30,593	30,693

Kilkea Beechcroft Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 25 May 2025

1. GENERAL INFORMATION

Kilkea Beechcroft Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office and principal place of Business is 104 Crodaun Forest Park Celbridge. The principal activity of the Company is book keeping and financial consulting. The financial statements have been presented in Euros which is the functional currency of the Company.

2. 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 year ended 25 May 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. There have been no transitional adjustments made.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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

Trade and other creditors

Trade and other creditors 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 and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Kilkea Beechcroft Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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for the year ended 25 May 2025

3. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2025	2024
	Number	Number
Director	<u>2</u>	<u>2</u>
	2	2
	<hr/> <hr/>	<hr/> <hr/>
The staff costs (inclusive of directors' salaries) comprise:	2025	2024
	€	€
Wages and salaries	33,500	33,500
Social welfare costs	<u>1,071</u>	<u>1,012</u>
	34,571	34,512
	<hr/> <hr/>	<hr/> <hr/>

4. CREDITORS

2025
€ **2024**
€

Included in creditors:

Amounts falling due within one year

Taxation (Note 5)	<u>11,594</u>	<u>10,980</u>
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5. TAXATION

2025
€ **2024**
€

Creditors:

VAT	10,056	9,391
Corporation tax	313	548
PAYE	<u>1,225</u>	<u>1,041</u>
	11,594	10,980
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Kilkea Beechcroft Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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for the year ended 25 May 2025

6. SHARE CAPITAL			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	100	€1 each	100	100
Allotted, called up and fully paid				
Ordinary Shares	100	€1 each	100	100

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

Name	Class of Shares	Number Held At	
		25/05/25	25/05/24
Anthony Keating	Ordinary Shares	99	99
Mary Keating	Ordinary Shares	1	1
		100	100

7. DIRECTORS' REMUNERATION			2025	2024
			€	€
Remuneration			33,500	33,500

8. DIRECTORS' TRANSACTIONS			2025	2024
			€	€
The following amounts are repayable by the directors			-	-

9. RELATED PARTY TRANSACTIONS

The Company advanced monies to Digi2plas Limited a Company jointly controlled by Anthony Keating. At 25 May 2025 Digi2plas limited owed the Company €2,848. This is repayable on demand.

10. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorized for issue by the Board of Directors on 8 January 2026..