

Company registration number: **623797**

**Ardun Investments Limited T/a Kerb  
Unaudited Abridged Financial Statements  
for the year ended 30 April 2025**

# Ardun Investments Limited T/a Kerb

## Balance Sheet

30 April 2025

	2025	2024
	€	€
Fixed assets	95,109	109,966
Current assets	105,489	71,125
Prepayments and accrued income	6,633	5,924
Creditors: amounts falling due within one year	(45,997)	(64,067)
<b>Net current assets</b>	<b>66,125</b>	<b>12,982</b>
<b>Total assets less current liabilities</b>	<b>161,234</b>	<b>122,948</b>
Accruals and deferred income	(16,920)	(15,161)
<b>Net assets</b>	<b>144,314</b>	<b>107,787</b>
<b>Capital and reserves</b>	<b>144,314</b>	<b>107,787</b>

I, as director of Ardun Investments Limited T/a Kerb state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- I acknowledge the obligations of the company 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.

I, as director of Ardun Investments Limited T/a Kerb state that I 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 micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

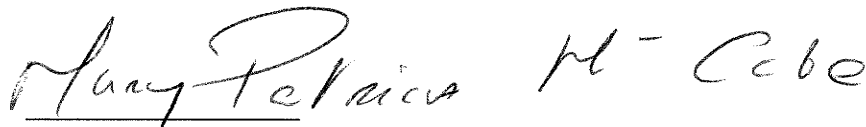
These financial statements have been prepared in accordance with the micro companies regime.

# Ardun Investments Limited T/a Kerb

Balance Sheet (continued)

30 April 2025

These financial statements were approved by the board of directors and authorised for issue on 22 January 2026, and are signed on behalf of the board by:

A handwritten signature in black ink that reads "Mary Patricia McCabe". The signature is written in a cursive style with a horizontal line underlining the first part of the name.

Mary Patricia McCabe

Director

Company registration number: 623797

# Ardun Investments Limited T/a Kerb

## Notes to the Financial Statements

Year ended 30 April 2025

### 1 General information

Ardun Investments Limited T/a Kerb is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 623797 and the address of the registered office is Jane Cathcart & Associates, Unit 6 The Forum, 29/31 Glasthule Road, Glasthule, Dublin, A96 K8F7, Ireland.

### 2 Statement of compliance

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.

### 3 Accounting policies

#### 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

# Ardun Investments Limited T/a Kerb

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery	12.5% straight line
Fixtures and fittings	12.5% straight line
Office equipment	20% straight line
Land and buildings	10% straight line

### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

### STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

### GOVERNMENT GRANTS

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the entity will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

# Ardun Investments Limited T/a Kerb

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

### DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

### 4 Appropriation of profit and loss account

	2025	2024
	€	€
<b>At start of year</b>	107,687	82,936
Profit for the financial year	36,527	24,751
<b>At end of year</b>	<u>144,214</u>	<u>107,687</u>