

Company registration number: 574479

Keldun Outdoor Apparel Limited
Unaudited abridged financial statements
for the financial year ended 30 April 2025

Keldun Outdoor Apparel Limited

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Keldun Outdoor Apparel Limited

Directors and other information

Directors	Mr Patrick Kelly Mr Andrew Duncan Ms Sharon Cawley
Secretary	Ms Sharon Cawley
Company number	574479
Registered office	Newtown Cloghans Ballina Mayo
Accountants	David. J Cleary & Co. 4 Brownsbarn Court Old Naas Road Kingswood Dublin 22

Keldun Outdoor Apparel Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Keldun Outdoor Apparel Limited

Balance sheet As at 30 April 2025

	30/04/25 €	30/04/24 €
Current assets	3,899	3,899
Creditors: amounts falling due within one year	<u>(13,800)</u>	<u>(13,800)</u>
Net current liabilities	<u>(9,901)</u>	<u>(9,901)</u>
Total assets less current liabilities	(9,901)	(9,901)
Accruals and deferred income	(3,830)	(3,310)
Net liabilities	<u><u>(13,731)</u></u>	<u><u>(13,211)</u></u>
Capital and reserves	<u><u>(13,731)</u></u>	<u><u>(13,211)</u></u>

We, as directors of Keldun Outdoor Apparel 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 12 December 2025 and signed on behalf of the board by:

Mr Patrick Kelly
Director

Mr Andrew Duncan
Director

Keldun Outdoor Apparel Limited

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Newtown, Cloghans, Ballina, Mayo.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105' and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

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.

Cash at Bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. 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.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Trade and other debtors

Trade and other debtors are initially recognised at their fair value and thereafter stated at amortised cost using the effective cost 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.

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Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

4. Appropriations of profit and loss account

	30/04/25	30/04/24
	€	€
At the start of the financial year	(13,311)	(12,791)
Loss for the financial year	(520)	(520)
At the end of the financial year	<u>(13,831)</u>	<u>(13,311)</u>