

Killarney Fruit & Veg Market Limited
Unaudited Financial Statements
for the financial year ended 30 April 2025

Killarney Fruit & Veg Market Limited

CONTENTS

	Page
Director and Other Information	3
Accountants' Report	4
Income Statement	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 8

Killarney Fruit & Veg Market Limited
DIRECTOR AND OTHER INFORMATION

Director	John Paul O'Callaghan
Company Secretary	John O Callaghan
Company Number	740396
Business Address	9 Fairhill Killarney Co.Kerry Ireland
Accountants	Orchid Accountants ULC Orchid House Upper Park Road Killarney Co.Kerry Ireland

Killarney Fruit & Veg Market Limited
ACCOUNTANTS' REPORT
to the Director on the Compilation of the unaudited financial statements of
Killarney Fruit & Veg Market Limited
for the financial year ended 30 April 2025

In accordance with our engagement letter dated 18 March 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 April 2025 as set on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Killarney Fruit & Veg Market Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 30 April 2025 your duty to ensure that Killarney Fruit & Veg Market Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Killarney Fruit & Veg Market Limited. You consider that Killarney Fruit & Veg Market Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Killarney Fruit & Veg Market Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

ORCHID ACCOUNTANTS ULC

Orchid House
Upper Park Road
Killarney
Co.Kerry
Ireland

18 March 2026

Killarney Fruit & Veg Market Limited

INCOME STATEMENT

for the financial year ended 30 April 2025

	Notes	2025 €
Administrative expenses		(569)
Loss before taxation		(569)
Tax on loss		-
Loss for the financial year	5	(569)

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 18 March 2026 and signed on its behalf by:

John Paul O'Callaghan
Director

Killarney Fruit & Veg Market Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €
Current Assets		
Cash at bank and in hand		100
Creditors: amounts falling due within one year	4	(938)
		<hr/>
Net Current Liabilities		(838)
		<hr/>
Total Assets less Current Liabilities		(838)
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	5	(938)
		<hr/>
Shareholders' Deficit		(838)
		<hr/> <hr/>

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

I as Director of Killarney Fruit & Veg Market 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.

Approved by the board on 18 March 2026 and signed on its behalf by:

John Paul O'Callaghan
Director

Killarney Fruit & Veg Market Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Killarney Fruit & Veg Market Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 740396. The registered office of the company is. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

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

Killarney Fruit & Veg Market Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

4. Creditors	2025
Amounts falling due within one year	€
Accruals	938
	<u><u> </u></u>
5. Income Statement	
	2025
	€
At 1 May 2024	(369)
Loss for the financial year	(569)
	<u> </u>
At 30 April 2025	(938)
	<u><u> </u></u>
6. Capital commitments	
The company had no material capital commitments at the financial year-ended 30 April 2025.	
7. Post-Balance Sheet Events	
There have been no significant events affecting the company since the financial year-end.	
8. Approval of financial statements	
The financial statements were approved and authorised for issue by the board on 18 March 2026.	