Company Number: 61759

Kenny Refrigeration Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

Kenny Refrigeration Limited

CONTENTS

Kenny Refrigeration Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 April 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 that 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 accounting 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, 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 which comprise the Statement of Financial Position 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 they have made available to HLB Ireland Unlimited Company, all the company's accounting records and provided all the information, books and 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 financial year ended 30 April 2025."

Signed on behalf of the board

Joseph Kenny	**Rita Kenny**
Director	**Director**
2 March 2026	**2 March 2026**

Kenny Refrigeration Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Kenny Refrigeration Limited for the financial year ended 30 April 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 9 which comprise the Statement of Financial Position and the related notes from the company's accounting records and 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 Board of Directors of Kenny Refrigeration Limited, as a body, 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 Board of Directors 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 Board of Directors, as a body, 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 Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that Kenny Refrigeration 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 Kenny Refrigeration Limited. You consider that Kenny Refrigeration 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 abridged financial statements of Kenny Refrigeration 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 abridged financial statements.

HLB IRELAND UNLIMITED COMPANY
Suite 7
The Courtyard
Carmanhall Road
Sandyford
Dublin 18

2 March 2026

Kenny Refrigeration Limited
STATEMENT OF FINANCIAL POSITION
as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	**21,932**	23,702
Current Assets			
Stocks	8	**1,500**	1,950
Debtors	9	**2,620**	-
Cash and cash equivalents		**560**	8,708
		4,680	10,658
Creditors: amounts falling due within one year	10	**(125,223)**	(128,397)
Net Current Liabilities		**(120,543)**	(117,739)
Total Assets less Current Liabilities		**(98,611)**	(94,037)
Capital and Reserves			
Called up share capital presented as equity		**3**	3
Other reserves	11	**11,425**	11,425
Retained earnings	11	**(110,039)**	(105,465)
Equity attributable to owners of the company		**(98,611)**	(94,037)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Kenny Refrigeration 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) 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 the 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 section 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 2 March 2026 and signed on its behalf by:

Joseph Kenny
Director

Rita Kenny
Director

1. General Information

Kenny Refrigeration Limited is a private company limited by shares, registered under part 2 of the Companies Act 2014, incorporated and registered in the Republic of Ireland with a company number 61759. The registered office of the company is 43 Moyle Road, Dublin Industrial Estate, Glasnevin, Dublin 11 which is also the principal place of business of the company.

Currency
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's financial statements.

Statement of compliance
The financial statements have been prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, (FRS 102), applying Section 1A of that Standard.

Basis of preparation
The Financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is 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. The company qualifies as a small company for the period as a defined by Section 280A of the Companies Act 2014 and has applied the rules of the Small Companies' Regime in accordance with Section 280C of that Act and Section 1A of FRS 102.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover
Turnover is stated net trade discounts, rebates, VAT and similar taxes and is derived from the sale of refrigeration equipment falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually occurs when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the services provided during the financial year.

Tangible assets and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is calculated to write down the cost of tangible fixed assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Buildings	-	50 years
Equipment	-	3 years
Fixtures & fittings	-	10 years
Motor vehicles	-	5 years

Stocks
Stocks are valued at the lower of cost or estimated selling price less cost to complete and sell. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

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 financial 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.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Government grants
Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

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

3. Significant accounting judgements and key sources of estimation uncertainty

Economic Factors:
Global political and economic unrest stemming from the ongoing conflicts in Ukraine and Gaza, as well as escalating trade tensions between major global economies have contributed to significant price inflation and has created a very volatile economic environment both domestically and internationally. The directors will continue to closely monitor and assess these evolving risks and will take proactive measures as necessary to safeguard the company’s operations and maintain steady cash flows.

4. Going concern

The directors note the financial position at 30 April 2025 which shows a shareholders deficit of €98,611 (2024: €94,037). The company incurred a loss during the financial year ended 30 April 2025 of €4,574 (2024: (a profit of €5,563)).

The company is reliant on the continued financial support of its directors. The directors have confirmed that they will not seek repayment of their loans for a period of at least 12 months from the date of signing of the financial statements in advance of third party creditors and will continue to provide adequate financial support to the company to enable it to meet liabilities as they fall due.

Accordingly, the directors consider it appropriate to prepare the financial statements of the company on a going concern basis in in preparing the financial statements, which assumes that the company will continue in operational existence and liabilities will be discharged as they fall due for the foreseeable future which is 12 months from the date of signing the financial statements.

5. Operating (loss)/profit

	2025	2024
	€	€
Operating (loss)/profit is stated after charging/(crediting):		
Depreciation of tangible assets	**1,770**	1,770
Government grants received	**(4,532)**	-

6. Employees

The company had no employees during the current or prior year except for the directors, who acted on a voluntary basis and received no remuneration for their services.

7. Tangible assets

	Buildings	Equipment	Fixtures & fittings	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 May 2024	85,235	54,356	7,625	5,967	153,183
At 30 April 2025	85,235	54,356	7,625	5,967	153,183
Depreciation					
At 1 May 2024	61,727	54,356	7,431	5,967	129,481
Charge for the financial year	1,705	-	65	-	1,770
At 30 April 2025	63,432	54,356	7,496	5,967	131,251
Net book value					
At 30 April 2025	**21,803**	**-**	**129**	**-**	**21,932**
At 30 April 2024	23,508	-	194	-	23,702

8. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	**1,500**	1,950

Stocks comprise goods for resale. The replacement cost of stocks at the Balance Sheet date did not differ significantly from their stated amounts.

9. Debtors

	2025	2024
	€	€
Trade debtors	**2,620**	-

10. Creditors

Amounts falling due within one year	2025	2024
	€	€
Trade creditors	**1,775**	5,109
Taxation	**1,847**	1,685
Directors' current accounts (Note 12)	**120,241**	120,243
Accruals	**1,360**	1,360
	125,223	128,397

11. Income Statement

	Profit and loss account	Capital Reserve	Total
	€	€	€
At 1 May 2024	(105,465)	11,425	(94,040)
(Loss)/profit for the financial year	(4,574)	-	(4,574)
At 30 April 2025	**(110,039)**	**11,425**	**(98,614)**

12. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Joseph Kenny	**120,241**	120,243

The above balance arises as Joseph Kenny advanced funds to the company to defray company expenses. All transactions were entered into on an arm's length open market basis.

This loan is interest free and repayable on demand.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 March 2026.