

Denis Browne KCT Limited

Directors Report & Financial Statements

For the year ended 31/03/2025

Registered Number : 563837

Denis Browne KCT Limited

Directors' Report and Unaudited Financial Statements

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Denis Browne KCT Limited

Directors and other information

Directors	Denis Browne Mary Browne
Registered Office	Tonbwee Castleisland Co.Kerry
Secretary	Mary Browne
Accountants	Kearney & Company 14 Tralee Road Castleisland Co. Kerry
Bankers	Allied Irish Banks Castleisland Co. Kerry

Denis Browne KCT Limited

Directors' Report

The directors present their annual report together with the unaudited Financial Statements for the year ended 31/03/2025

PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The principal activity of the business is the provision of a courier service

The company ceased operations on 01 December 2019

Results

	12 mths 31.03.2025	12 mths 31.03.2024
	€	€
The profit/(Loss) after tax for the financial years amounted to	-	-
Retained profit for the year	120,103	120,103

Directors

Mrs Mary Browne retires from the board in accordance with the Constitution and being eligible offers herself for re-election.

Interests of directors and secretary

The Directors and Secretary of the company interests in shares of the company during the financial period are as follows ;

Names	Denis Browne KCT Limited
Denis Browne (Director)	50 Ordinary Shares of €1 each
Mary Browne (Secretary)	50 Ordinary Shares of €1 each

Denis Browne KCT Limited

Directors' report (continued)

Post Balance Sheet Events

The company ceased operations on 01 December 2019.
No further transactions occurred after this date.

Directors

Mr Denis Browne and Mrs Mary Browne retire from the board by rotation in accordance with the Constitution and , being eligible, offer themselves for reelection.

Accounting Records

The Directors acknowledge their responsibilities under Sections 281 and 285 of the Companies Act 2014 to keep accounting records for the company.
Our accounting records are kept at Tonbwee, Castleisland, Co.Kerry.

On behalf of the board

Denis Browne
Signature

Denis Browne
Director

Mary Browne
Signature

Mary Browne
Director

Date : 15th Jan 2026

Denis Browne KCT Limited

DIRECTORS' RESPONSIBILITIES STATEMENTS

General responsibilities

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company Law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to ;

- 1) Select suitable accounting policies and then apply them consistently
- 2) Make judgements and estimates that are reasonable and prudent
- 3) State whether the statutory 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 these standards.
- 4) Prepare the statutory 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 statutory 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 statutory financial statements as set out on pages 10 to 13.

- * The directors approve these statutory 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 Kearney & Co Accountants, the company's accounting records and provided all the information 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 year ended 31/03/2025

On behalf of the board

Denis Browne
Signature

Denis Browne
Director

Date : 15th Jan 2026

Mary Browne
Signature

Mary Browne
Director

**Accountants' report to the directors on the unaudited financial statements of
Denis Browne KCT Limited**

We have compiled the statutory financial statements set out on pages 8 to 13 of Denis Browne KCT Limited for the year ended 31/03/2025

Respective responsibilities of directors and Accountants

As described on page 6 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Denis Browne KCT Limited from the accounting records, information and explanations supplied to us by the directors.

SCOPE OF WORK

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and , accordingly, express no opinion on the financial statements.

Marcus Kearney
Kearney & Co
Accountants

Date : 16th Jan 2026

Denis Browne KCT Limited

Balance Sheet at 31 March 2025

	Notes	As at 31.03.2025 €	As at 31.03.2024 €
Fixed Assets			
Tangible Assets	6	6,455	6,455
Current Assets			
Debtors	7	-	-
Other Debtors		192,916	192,916
Cash at Bank/ On Hands		6,910	6,910
		199,826	199,826
Creditors : amounts falling due within one year	8	86,078	86,078
Net Current Assets		113,748	113,748
Creditors : amounts falling due more than one year		-	-
Total Long Term Liabilities		-	-
Total Assets less Current Liabilities		120,203	120,203
Called Up Share Capital		100	100
Reserves b/fwd		120,103	120,103
Profits/(Losses) for the year		-	-
Shareholders' Funds - Equity		120,203	120,203

We as directors of Denis Browne KCT Limited state that ;

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be " 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 section 358 or 359, as appropriate, is complied with,
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to
 - (i) keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) the company has relied on the specific exemption contained in S.352 Companies Act 2014 and 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.

On behalf of the Board

Denis Browne
Denis Browne (Director)

Mary Browne
Mary Browne (Director)

15.Jän.26

Denis Browne KCT Limited

Notes to the Abridged Financial Statements for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Denis Browne KCT Limited is a company limited by shares incorporated in the Republic of Ireland.
The registered office of the company is at Tonbwee, Castleisland, Co. Kerry,
The financial statements have been presented in Euro (€)
The company ceased operations on 01 December 2019

2. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 12 month period ended 31 March 2025

3. 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.

Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council as promulgated by The Institute of Certified Public accountants in Ireland.

Cash Flow Statement

The company meets the size criteria for a small company set by the Companies act 2014 and therefore in accordance with FRS 1 : Cash Flow Statements, it has not prepared a cash flow statement.

Tangible fixed 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 assets to their estimated residual values by equal instalments over their expected useful lives which are as follows :

Equipment -	8 years
Motor Vehicles	5 years

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

The charge for taxation is based on the profit for the year.

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.

Share Capital of the company

Ordinary share Capital

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

4. APPROPRIATION OF PROFIT AND LOSS ACCOUNT

	Mär.25	Mär.24
	€	€
Profit brought forward	120,103	120,103
Profit for the period	-	-
	-----	-----
Profit carried forward	120,103	120,103
	=====	=====

5. POST-BALANCE SHEET EVENTS

The company ceased operations on 01 December 2019
No further transactions were recorded after 01 December 2019

6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 15 Jan 2026.