

Registration number 627233

Kerrytec Engineering Ltd

Abridged accounts

for the year ended 30th April 2025

Kerrytec Engineering Ltd

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Kerrytec Engineering Ltd

Directors and other information

Directors	Andrzej Dorosz Jurandas Kairys
Secretary	Andrzej Dorosz
Company number	627233
Registered office	Unit 3 Monavalley Industrial Estate Tralee Co Kerry
Accountants	AB Accountancy Unit 2 Carrigtwohill Business Centre Carrigtwohill Co. Cork T45FX23
Business address	Unit 3 Monavalley Industrial Est Tralee Co Kerry
Bankers	Allied Irish Bank Tralee Co Kerry

Kerrytec Engineering Ltd

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	30/04/24
Andrzej Dorosz	50	50
Jurandas Kairys	50	50

The original report was approved by the board on 27 March 2026 and signed on its behalf by Andrzej Dorosz and Jurandas Kairys.

Kerrytec Engineering Ltd

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 5 to 10 :

- 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 AB Accountancy, all the company's accounting records and provided all the information, books or 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 year ended 30th April 2025.

On behalf of the board

Andrzej Dorosz
Director

Jurandas Kairys
Director

Date: 27th March 2026

Kerrytec Engineering Ltd

**Accountants' report on the unaudited financial statements to the directors of
Kerrytec Engineering Ltd**

We have compiled the financial statements for the year ended 30 April 2025 set out on pages 5 to 10.

Respective responsibilities of directors and accountants

As described on page 3 the directors are responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapters 15 and 16 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Kerrytec Engineering Ltd from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the company.

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.

AB Accountancy

**Unit 2 Carrigtwohill Business Centre
Carrigtwohill
Co. Cork**

T45FX23

Date: 27 March 2026

Kerrytec Engineering Ltd

**Abridged balance sheet
as at 30 April 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4		56,549		71,763
Current assets					
Stocks		2,250		2,500	
Debtors		64,726		37,032	
Cash at bank and in hand		28,542		7,845	
		95,518		47,377	
Creditors: amounts falling due within one year		(73,991)		(54,998)	
Net current assets/(liabilities)			21,527		(7,621)
Total assets less current liabilities			78,076		64,142
Creditors: amounts falling due after more than one year			(13,206)		(39,090)
Net assets			64,870		25,052
Capital and reserves					
Called up share capital			100		100
Profit and loss account			64,770		24,952
Equity shareholders' funds			64,870		25,052

The directors 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 small company and the abridged financial statements have been properly prepared in accordance with Section 353.

The directors 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 Section 358 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The notes on pages 7 to 10 form an integral part of these financial statements.

Kerrytec Engineering Ltd

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abridged accounts were approved by the Board on 27 March 2026 and signed on its behalf by

.....
Andrzej Dorosz
Director

.....
Jurandas Kairys
Director

The notes on pages 7 to 10 form an integral part of these financial statements.

Kerrytec Engineering Ltd
Notes to the abridged financial statements
for the year ended 30 April 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) .

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Kerrytec Engineering Ltd
Notes to the abridged financial statements
for the year ended 30 April 2025

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1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

2025	2024
3	2
<u>3</u>	<u>2</u>

Employment costs

	2025	2024
	€	€
Wages and salaries	93,475	56,720
Social insurance costs	3,024	397
Other pension costs	3,045	-
	<u>99,544</u>	<u>57,117</u>

3. Directors' remuneration

	2025	2024
	€	€
Remuneration and other benefits	<u>66,030</u>	<u>52,000</u>

Kerrytec Engineering Ltd
Notes to the abridged financial statements
for the year ended 30 April 2025

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4. Fixed assets

	Tangible fixed assets €	Total €
Cost		
At 1 May 2024	121,715	121,715
At 30 April 2025	<u>121,715</u>	<u>121,715</u>
Depreciation		
At 1 May 2024	49,952	49,952
Charge for year	<u>15,214</u>	<u>15,214</u>
At 30 April 2025	<u>65,166</u>	<u>65,166</u>
Net book values		
At 30 April 2025	<u><u>56,549</u></u>	<u><u>56,549</u></u>

	Tangible fixed assets €	Total €
Cost		
At 1 May 2023	82,636	82,636
Additions	<u>39,079</u>	<u>39,079</u>
At 30 April 2024	<u>121,715</u>	<u>121,715</u>
Depreciation		
At 1 May 2023	34,738	34,738
Charge for year	<u>15,214</u>	<u>15,214</u>
At 30 April 2024	<u>49,952</u>	<u>49,952</u>
Net book values		
At 30 April 2024	<u><u>71,763</u></u>	<u><u>71,763</u></u>

Kerrytec Engineering Ltd
Notes to the abridged financial statements
for the year ended 30 April 2025

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5. Share capital

	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>100</u>	<u>100</u>
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

6. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 27 March 2026.