

**Registration Number 630595**

**Kimaura Limited**

**Abridged accounts**

**for the year ended 30 June 2025**

# Kimaura Limited

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## **Kimaura Limited**

### **Directors and other information**

Directors	Niall Griffin Liam Griffin
Company Secretary	Liam Griffin
Company number	630595
Registered office	Monart Enniscorthy Co.Wexford
Accountants	O'Loughlin & Co Chartered Certified Accountants Mountrice Monasterevin
Business address	Monart Enniscorthy Co.Wexford
Bankers	Bank of Ireland Custom House Quay Wexford

## **Kimaura Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors made the following statement in respect of the 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 Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period 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.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 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 3 to 6 :

- 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 O'Loughlin & Co , Chartered Certified Accountants , all the company's accounting records and provided all the information, books or documents necessary for all 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 June 2025.

On behalf of the board

**Niall Griffin**  
**Director**

**Liam Griffin**  
**Director**

**Date: 12th March 2026**

**Kimaura Limited**

**Abridged statement of financial position  
as at 30 June 2025**

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		94,713		100,780
<b>Current assets</b>					
Debtors		2,378		113	
Cash at bank and in hand		2,280		10,904	
		4,658		11,017	
<b>Creditors: amounts falling due within one year</b>	4	(1,354)		(4,117)	
<b>Net current assets</b>			3,304		6,900
<b>Total assets less current liabilities</b>			98,017		107,680
<b>Net assets</b>			98,017		107,680
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			97,917		107,580
<b>Equity shareholders' funds</b>			98,017		107,680

The directors have taken advantage of the abridged disclosure exemptions conferred by Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. The company is availing itself of the exemption on the grounds that section 358 is complied with. No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and the directors acknowledge the obligations of the company under this Act to: i. 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 year and ii. otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

The abridged accounts were approved by the Board on 12 March 2026 and signed on its behalf by

**Niall Griffin**  
Director

**Liam Griffin**  
Director

**The notes on pages 4 to 6 form an integral part of these financial statements.**

## **Kimaura Limited**

### **Notes to the abridged financial statements for the year ended 30 June 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 have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

##### **1.2. Cash flow statement**

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

##### **1.3. Turnover Policy**

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

##### **1.4. Tangible fixed assets and depreciation**

###### **Depreciation**

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

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	12.5% Straight Line

##### **1.5. Dividends**

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

**Kimaura Limited**

**Notes to the abridged financial statements  
for the year ended 30 June 2025**

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**2. Directors and secretary and their interests**

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

	<b>Ordinary shares</b>	
	<b>30/06/25</b>	<b>01/07/24</b>
Niall Griffin	50	50
Liam Griffin	50	50

**Company Secretary**

Liam Griffin	-	-
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Mr. Niall Griffin and Mr. Liam Griffin retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

<b>3. Fixed assets</b>	<b>Tangible fixed assets €</b>
<b>Cost</b>	
At 1 July 2024	114,403
At 30 June 2025	114,403
<b>Depreciation</b>	
At 1 July 2024	13,624
Charge for year	6,066
At 30 June 2025	19,690
<b>Net book values</b>	
At 30 June 2025	94,713
At 30 June 2024	100,779

**Kimaura Limited**

**Notes to the abridged financial statements  
for the year ended 30 June 2025**

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<b>4. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<i>Other creditors</i>		
Accruals and deferred income	1,600	1,600
<i>Taxation creditors</i>		
Corporation tax	(246)	2,517
	<u>1,354</u>	<u>4,117</u>
<b>5. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid equity</b>		
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.