

Company registration number: 421230

**Kacu Management Company Limited
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements
for the financial year ended 31 May 2025**

Kacu Management Company Limited
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Kacu Management Company Limited
Company limited by guarantee

Directors and other information

Directors	Emmett Tolan Teresa Tolan
Secretary	Teresa Tolan
Company number	421230
Registered office	7C Balbriggan St Skerries Dublin
Accountants	HDT Accountants 2 Elizabeth St. Dublin 3

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Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

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Report to the board of directors on the preparation of the
unaudited statutory financial statements of Kacu Management Company Limited

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Kacu Management Company Limited for the financial year ended 31 May 2025 which comprise the profit and loss account, balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of Kacu Management Company Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Kacu Management Company Limited and state those matters that we have agreed to state to the board of directors of Kacu Management Company Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kacu Management Company Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Kacu Management Company 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 profit of Kacu Management Company Limited. You consider that Kacu Management Company Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Kacu Management Company Limited. For this reason, we have not verified the 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.

HDT Accountants
Chartered Certified Accountants

2 Elizabeth St.
Dublin 3

Date: 25 February 2026

Kacu Management Company Limited
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Balance sheet
As at 31 May 2025

	2025	2024
	€	€
Net current liabilities	-	-
Total assets less current liabilities	-	-
Accruals and deferred income	(327)	(327)
Net liabilities	<u>(327)</u>	<u>(327)</u>
Capital and reserves	<u>(327)</u>	<u>(327)</u>

We, as directors of Kacu Management Company 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 of the Companies Act 2014 are satisfied;
- (c) the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 25 February 2026 and signed on behalf of the board by:

Emmett Tolan
Director

Teresa Tolan
Director

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Notes to the abridged financial statements
Financial year ended 31 May 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 7C Balbriggan St, Skerries, Dublin.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Income is measured at the fair value of the consideration received or receivable for services rendered.

4. Limited by guarantee

The liability of each member on a wind-up of the company is €1.

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(327)	(327)
At the end of the financial year	<u>(327)</u>	<u>(327)</u>