

**Keenan & Kennedy Ltd.**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Keenan & Kennedy Ltd.**  
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**Keenan & Kennedy Ltd.**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	<u>50,789</u>	<u>50,789</u>
Current assets	<u>5,079</u>	<u>5,079</u>
<b>Net Current Assets</b>	<u>5,079</u>	<u>5,079</u>
<b>Total Assets less Current Liabilities</b>	<u>55,868</u>	<u>55,868</u>
<b>Net Assets</b>	<u><u>55,868</u></u>	<u><u>55,868</u></u>
<b>Capital and Reserves</b>	<u><u>55,868</u></u>	<u><u>55,868</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Keenan & Kennedy Ltd., state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we 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 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company;

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

**Approved by the Directors and authorised for issue on 27 March 2026 and signed on its behalf by:**

**Mr. Brendan Keenan**  
**Director**

**Ms. Joan Keenan**  
**Director**

## Keenan & Kennedy Ltd.

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Keenan & Kennedy Ltd. is a company limited by shares incorporated in Ireland

### 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	not depreciated
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Taxation

The company is dormant and not subject to tax.

#### Ordinary share capital

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

### 3. Appropriation of Income Statement

	2025 €	2024 €
Profit brought forward	-	-
<b>Profit carried forward</b>	<u>-</u>	<u>-</u>

### 4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 March 2026.