

Company Number: 304575

**KAMER PROPERTIES LIMITED**  
**Abridged Financial Statements**  
**for the financial year ended 31 December 2012**

**KAMER PROPERTIES LIMITED  
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**KAMER PROPERTIES LIMITED  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	William Campbell Kian Campbell
<b>Company Secretary</b>	William Campbell
<b>Company Number</b>	304575
<b>Registered Office and Business Address</b>	Unit 1, Oldenway Commercial Park, Ballybrit Galway
<b>Auditors</b>	Deacy Gilligan Limited Chartered Accountants and Statutory Audit Firm Block 1, Galway Financial Services Centre, Galway, Republic of Ireland
<b>Solicitors</b>	Blake & Kenny LLP Solicitors 2 St. Francis Street, Galway

**KAMER PROPERTIES LIMITED**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2012

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.

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. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the 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 those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.


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, enable them to ensure that the financial statements and Directors' Report are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts, and enable the financial statements to be readily and properly audited. 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.

**Disclosure of Information to Auditor**

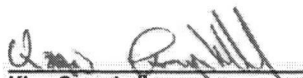
Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

  
**William Campbell**  
Director

Date: 23/02/2016

  
**Kian Campbell**  
Director

Date: 23/02/2016

## **INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF KAMER PROPERTIES LIMITED**

### **pursuant to section 356(1) and 356(2) of the Companies Act 2014**

On Date: \_\_\_\_\_ we reported as auditors of KAMER PROPERTIES LIMITED to the directors of the company on the copy of the abridged financial statements for the financial year ended 31 December 2012 on pages 7 to 9 and our report was as follows:

'We have examined :

- (i) the abridged financial statements for the financial year ended 31 December 2012 on pages 7 to 9 which the directors of KAMER PROPERTIES LIMITED propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

This report is made solely to the company's members, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

#### **Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

#### **Opinion**

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Sections 352 and 353 of that Act (exemptions available to small/medium companies).

#### **Other Information**

On Date: 23/02/2026 we reported as auditors of KAMER PROPERTIES LIMITED to the shareholders on the company's financial statements for the financial year ended 31 December 2012 to be laid before its Annual General Meeting and our report was as follows:

'We have audited the financial statements of KAMER PROPERTIES LIMITED for the financial year ended 31 December 2012 which comprise the Profit and Loss Account, the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinion we have formed.

#### **Respective responsibilities of directors and auditors**

As described in the Statement of Directors' Responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

## INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF KAMER PROPERTIES LIMITED

### pursuant to section 356(1) and 356(2) of the Companies Act 2014

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Act 2014. We state whether we have obtained all the information and explanations we consider necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account. We also report to you our opinion as to:-

- whether the company has kept proper books of account;
- whether the Directors' Report is consistent with the financial statements; and
- whether at the Balance Sheet date there exists a financial situation requiring the convening of an extraordinary general meeting of the company.

We report to the shareholders if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it.

#### Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all of the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

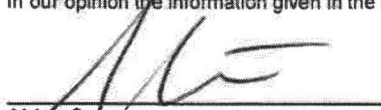
#### Opinion

In our opinion the financial statements:

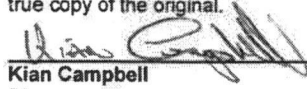
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2012 and of its profit for the financial year then ended; and
- have been properly prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.


In our opinion the information given in the Directors' Report is consistent with the financial statements.

  
Aiden Quinn  
for and on behalf of  
DEACY GILLIGAN LIMITED  
Chartered Accountants and Statutory Audit Firm  
Block 1,  
Galway Financial Services Centre,  
Galway,  
Republic of Ireland

We certify that the auditor's report on pages 5 - 6 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.

  
Kian Campbell  
Director

Date: 23/02/2016

  
William Campbell  
Secretary

Date: 23/02/2016

**KAMER PROPERTIES LIMITED**  
**BALANCE SHEET**

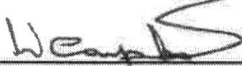
as at 31 December 2012


	Notes	2012 €	2011 €
<b>Fixed Assets</b>			
Tangible assets	3	<u>16,819</u>	<u>16,819</u>
<b>Current Assets</b>			
Debtors	4	<u>127</u>	<u>127</u>
<b>Net Current Assets</b>		<u>127</u>	<u>127</u>
<b>Total Assets less Current Liabilities</b>		<u><u>16,946</u></u>	<u><u>16,946</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		127	127
Retained earnings	5	<u>16,819</u>	<u>16,819</u>
<b>Shareholders' Funds</b>		<u><u>16,946</u></u>	<u><u>16,946</u></u>

We as Directors of KAMER PROPERTIES LIMITED, state that -

The company has relied on the specified exemption contained in section 352 Companies Act 2014. 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 small companies' regime.

Approved by the board on 23/02/2013 and signed on its behalf by:

  
 \_\_\_\_\_  
 William Campbell  
 Director

  
 \_\_\_\_\_  
 Kian Campbell  
 Director

# KAMER PROPERTIES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2012

### 1. Summary of Significant Accounting Policies

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards generally accepted in Ireland.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Tangible assets and depreciation

Tangible assets are stated at cost, 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	-	Nil
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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

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Ordinary share capital

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

### 2. Tax on profit

	2012	2011
	€	€
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<u>          </u>	<u>          </u>

No charge to tax arises due to tax losses incurred.

continued

**KAMER PROPERTIES LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2012

<b>3. Tangible assets</b>	<b>Land and buildings freehold</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 January 2012	16,819	16,819
	<hr/>	<hr/>
At 31 December 2012	16,819	16,819
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 January 2012	-	-
	<hr/>	<hr/>
At 31 December 2012	-	-
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2012	16,819	16,819
	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2011	16,819	16,819
	<hr/> <hr/>	<hr/> <hr/>

<b>4. Debtors</b>	<b>2012</b>	<b>2011</b>
	<b>€</b>	<b>€</b>
Other debtors	127	127
	<hr/> <hr/>	<hr/> <hr/>

In the 2010 Financial Period, the company wrote off all intercompany balances.

<b>5. Profit and loss account</b>	<b>2012</b>	<b>2011</b>
	<b>€</b>	<b>€</b>
At 1 January 2012	16,819	16,819
	<hr/>	<hr/>
At 31 December 2012	16,819	16,819
	<hr/> <hr/>	<hr/> <hr/>

**6. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2012.

**7. Related party transactions**

The company did not enter into any related party transactions during the year.

**8. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**9. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23/04/2014.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS  
of KAMER PROPERTIES LIMITED  
pursuant to section 356(2) of the Companies Act 2014**

'We have examined:

- (i) the abridged financial statements for the financial year ended 31 December 2012 on pages 7 to 9 which the directors of KAMER PROPERTIES LIMITED propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

  
Aidan Quinn  
for and on behalf of  
DEACY GILLIGAN LIMITED  
Chartered Accountants and Statutory Audit Firm  
Block 1,  
Galway Financial Services Centre,  
Galway,  
Republic of Ireland

Date: 23/02/2026