

Company Number: 762249

Kacero Ireland Limited

Abridged Unaudited Financial Statements

for the financial period from 17 April 2024 (date of incorporation) to 30 April 2025

Kacero Ireland Limited
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Kacero Ireland Limited

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

for the financial period from 17 April 2024 (date of incorporation) to 30 April 2025

	Apr 25 €
Loss after taxation	(2,304)
Total recognised losses/gains for the financial period	<u>(2,304)</u>
Total recognised losses/gains since last annual report	<u>(2,304)</u>

Note of historical cost profits and losses

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

Kacero Ireland Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	Apr 25 €
Fixed Assets		
Tangible assets	7	<u>56,915</u>
Current Assets		
Cash at bank and in hand		2,047
Creditors: amounts falling due within one year	8	<u>(61,166)</u>
Net Current Liabilities		<u>(59,119)</u>
Total Assets less Current Liabilities		<u><u>(2,204)</u></u>
Capital and Reserves		
Called up share capital presented as equity	9	100
Retained earnings	10	<u>(2,304)</u>
Shareholders' Deficit		<u><u>(2,204)</u></u>

I as Director of Kacero Ireland 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 period and of its profit or loss for such a financial period 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so 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 Companies Act 2014 and the micro companies' regime.

Approved by the board on 21 January 2026 and signed on its behalf by:

Paul Robberts
Director

Kacero Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 17 April 2024 (date of incorporation) to 30 April 2025

1. General Information

Kacero Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 762249. The registered office of the company is 27 Oakwood Manor, Gortagass, Kenmare, Kerry, V93 YV88, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. Freehold land is stated at cost and is not depreciated. 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	- 4% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line

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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Kacero Ireland Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 17 April 2024 (date of incorporation) to 30 April 2025

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 12 month 14 days period from 17 April 2024 (date of incorporation) to 30 April 2025.

4. Operating loss**Apr 25**
€**Operating loss is stated after charging:**

Depreciation of tangible assets

91**5. Interest payable and similar expenses****Apr 25**
€

On amounts payable to group companies

456**6. Employees**

The average monthly number of employees, including director, during the financial period was 0, (Apr 24 - 0).

7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 17 April 2024	-	-	-
Additions	56,276	730	57,006
At 30 April 2025	<u>56,276</u>	<u>730</u>	<u>57,006</u>
Depreciation			
At 17 April 2024	-	-	-
Charge for the financial period	-	91	91
At 30 April 2025	<u>-</u>	<u>91</u>	<u>91</u>
Net book value			
At 30 April 2025	<u>56,276</u>	<u>639</u>	<u>56,915</u>

8. Creditors**Amounts falling due within one year****Apr 25**
€

Amounts owed to group undertakings

61,166**9. Share capital****Apr 25**
€**Description****Number of
shares****Value of units****Authorised**

Ordinary

100,000

€1.00 each

100,000**Allotted, called up and fully paid**

Ordinary

100

€1.00 each

100

No director or the secretary had an interest in the share capital of the company at any time during the financial period.

Kacero Ireland Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 17 April 2024 (date of incorporation) to 30 April 2025

10. Income Statement

	Apr 25
	€
At 17 April 2024	-
Loss for the financial period	<u>(2,304)</u>
At 30 April 2025	<u><u>(2,304)</u></u>

11. Capital commitments

The company had no material capital commitments at the financial period-ended 30 April 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 21 January 2026.