

Company registration number: 702063

KLPM
Trading as Re-View

Unaudited abridged financial statements
for the financial year ended 31 August 2025

KLPM

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Directors and other information

Director	Katy Hanrahan
Secretary	Brian Lane
Company number	702063
Registered office	5 Glenarm Victoria Avenue Cork
Business address	5 Glenarm Victoria Avenue Cork

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**Balance sheet
As at 31/08/25**

	2025	2024
	€	€
Current assets	16,181	30,752
Creditors: amounts falling due within one year	(14,241)	(29,540)
Net current assets	1,940	1,212
Total assets less current liabilities	1,940	1,212
Net assets	1,940	1,212
Capital and reserves	1,940	1,212

I, as director of KLPM 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 shareholders 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) 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 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 director of the company on 09/11/25 and signed by:

Katy Hanrahan
Director

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Notes to the abridged financial statements Financial year ended 31/08/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 5 Glenarm, Victoria Avenue, Cork.

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

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Notes to the abridged financial statements (continued)
Financial year ended 31/08/25

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,112	(71)
Profit for the financial year	728	1,183
At the end of the financial year	<u>1,840</u>	<u>1,112</u>