

Company Number: 304575

KAMER PROPERTIES LIMITED
Abridged Financial Statements
for the financial year ended 31 December 2014

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

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

KAMER PROPERTIES LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2014

The directors are responsible for preparing the Directors' 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.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). 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.

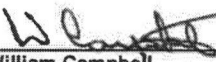
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 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



Kian Campbell
Director

Date: 23/02/2016

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 2014 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 2014 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 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).

Other Information

On Date: 23/02/2016 we reported as auditors of KAMER PROPERTIES LIMITED to the shareholders on the company's financial statements for the financial year ended 31 December 2014 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 2014 which comprise the Profit and Loss Account, the Balance Sheet and notes. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland).

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 opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware

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

of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

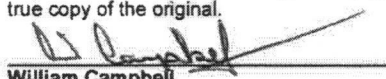
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2014 and of its profit for the financial year then ended; and
 - have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.
- and the financial are in agreement with the accounting records.

Matters on which we are required to report by exception


We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not made.'


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

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.


William Campbell
Secretary

Date: 23/02/2016


Kian Campbell
Director

Date: 23/02/2016

KAMER PROPERTIES LIMITED
BALANCE SHEET

as at 31 December 2014

	Notes	2014 €	2013 €
Fixed Assets			
Tangible assets	3	16,819	16,819
Current Assets			
Debtors	4	127	127
Net Current Assets		127	127
Total Assets less Current Liabilities		16,946	16,946
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings	5	16,819	16,819
Shareholders' Funds		16,946	16,946

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 23/01/2015 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 2014

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

	2014	2013
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

KAMER PROPERTIES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2014

3. Tangible assets

	Land and buildings freehold €	Total €
Cost		
At 1 January 2014	16,819	16,819
	<hr/>	<hr/>
At 31 December 2014	16,819	16,819
	<hr/>	<hr/>
Depreciation		
At 1 January 2014	-	-
	<hr/>	<hr/>
At 31 December 2014	-	-
	<hr/>	<hr/>
Net book value		
At 31 December 2014	16,819	16,819
	<hr/>	<hr/>
At 31 December 2013	16,819	16,819
	<hr/>	<hr/>

4. Debtors

	2014 €	2013 €
Other debtors	127	127
	<hr/>	<hr/>

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

5. Profit and loss account

	2014 €	2013 €
At 1 January 2014	16,819	16,819
	<hr/>	<hr/>
At 31 December 2014	16,819	16,819
	<hr/>	<hr/>

6. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2014.

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
23/02/2015

**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 2014 on pages 7 to 9 which the directors of KAMER PROPERTIES LIMITED propose to annex to the annual return of the company; and
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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

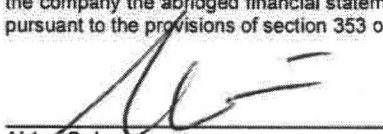
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Basis of opinion

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: 23/2/26