

BRENDAN KIDD LIMITED (AUDIT EXEMPT COMPANY*)

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

REGISTERED NUMBER 60109

* Brendan Kidd Limited is a micro company as defined by Chapter 1A of Part 6 the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the micro company regime as per Section 280E of the Companies Act 2014.

BRENDAN KIDD LIMITED

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BRENDAN KIDD LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS: Brendan Kidd
Alice Kidd

SECRETARY: Alice Kidd

REGISTERED OFFICE: 19 Capel Street,
Dublin 1.

COMPANY NUMBER: 60109

BANKERS: AIB Bank,
7/12 Dame Street,
Dublin 2.

BRENDAN KIDD LIMITED**BALANCE SHEET AS AT 31 MARCH 2025**

	2025	2024
	€	€
Fixed Assets	-	-
Current Assets	150,865	142,837
Creditors (Amounts falling due within one year)	(124,706)	(129,023)
Net Assets	<u>26,159</u>	<u>13,814</u>
Capital and reserves	<u>26,159</u>	<u>13,814</u>

We, as Directors of Brendan Kidd 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) we 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 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,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board:

Brendan Kidd
Director

Date: 18 December 2025

Alice Kidd
Director

Date: 18 December 2025

BRENDAN KIDD LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

1.1 Basis of Preparation

The statutory financial statements are prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting 105 – ‘The Financial Reporting Standard applicable to the Micro-entities Regime’ (FRS 105).

1.2 Tangible Assets

All tangible fixed assets are initially recorded at historic cost.

1.3 Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, on a straight-line basis, as follows:

Motor Vehicles 5 years

2. Reserves and Dividends

	2025	2024
	€	€
Retained Profit at the beginning of the year	13,811	12,718
Profit/(Loss) for the year	12,345	1,093
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Retained Profit at the end of the year	26,156	13,811
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3. Transactions with directors

The following director gave an interest free loan to the company during the year. The movement on this loan were as follows:

	Opening Balance (Dr)/Cr €	Repayments (Debits) €	Advances Credits €	Closing balance (Dr)/Cr €
Brendan Kidd	1,055	-	189	1,244
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	1,055	-	189	1,244
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>