

Kelly Devery Education Limited
Unaudited Abridged Financial Statements
for the year ended 11 August 2024

Kelly Devery Education Limited
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Kelly Devery Education Limited

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 11th August 2024

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 Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Irish Company law requires the directors to prepare financial statements giving a true and fair view of the state of the affairs of the company and the profit or loss of the company for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (the Financial Reporting Standard for Micro-Entities FRS105 issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland and Irish law).

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that disclose with reasonable accuracy as any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. 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.

Director's declaration on unaudited financial statements

In relation to the financial statements comprising the Profit and Loss Account, the Balance Sheet, the Accounting Policies and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available all of the company's books of account and provided all of the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the books of account reflect all the transactions of the company for the year ended 11th August 2024.

Signed on behalf of the board

Mark Kelly
Director

Richard Kelly
Director

29th August 2025

Kelly Devery Education Limited

ABRIDGED BALANCE SHEET

as at 11th August 2024

		2024 (12 months)	2023 (12 months)
	Notes	€	€
Fixed Assets			
Tangible assets		-	-
Current Assets			
Cash at bank and in hand		-	85
Stock		-	-
Debtors	3	-	-
Creditors: Amounts falling due within one year	4	(635)	(635)
Net Current Assets		(635)	(550)
Total Assets less Current Liabilities		(635)	(550)
Creditors: amounts falling due after more than one year	5	5,340	4,690
		(5,975)	(5,240)
Capital and Reserves			
Called up share capital	6	100	100
Profit and loss account		(5,875)	(5,140)
Shareholders' Funds		(5,975)	(5,240)

We, as Directors of Kelly Devery Education 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 complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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; 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

Kelly Devery Education Limited
ABRIDGED BALANCE SHEET

as at 11th August 2024

We as directors of Kelly Devery Education Limited, state that – The company has relied on the specified exemption contained in the 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 company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 “The Financial Statement Reporting Standard applicable to Micro entities Regime”. The financial statements were approved by the Board of Directors on 29th August 2025 and authorised for issue on 29th August 2025.

On behalf of the board of directors

Mark Kelly
Director

Richard Kelly
Director

29th August 2025

Kelly Devery Education Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 11th August 2024

1. GENERAL INFORMATION

Kelly Devery Education Limited is a company limited by shares incorporated in Republic of Ireland, 27 Ashcroft, Raheny, Dublin 5, is the registered office, which is also the principle place of business of the company. The nature of the company's operations and its principle activities are that of providing educational language services. The financial statements have been prepared in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 11th August 2024 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard applicable to the 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.

Turnover

Turnover comprises the invoice value of goods or services supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Computer Equipment	-	20% Straight Line
Fixtures & Fittings	-	20% Straight Line

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the 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.

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 year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the end of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Kelly Devery Education Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 11th August 2024

3.	DEBTORS	2024
		€
	Included in debtors:	
	Trade debtors due	-
	Other debtors	-
		<u> </u>
		-
4.	CREDITORS – Amounts falling due within one year	2024
		€
	Included in creditors:	
	Taxation and Social Welfare	-
	Other Creditors	635
		<u> </u>
		635
5.	CREDITORS – Amounts falling due after more than one year	2024
		€
	The following amounts are due to connected parties: Directors	5,340
		<u> </u>
		5,340
6.	SHARE CAPITAL	2024
		€
	Description	No of shares
	Authorised	Value of units
	Ordinary Shares of €1 each	100,000
		€1 each
		<u> </u>
		100,000
	Allotted, called up and fully paid	
	Ordinary Shares of €1 each	100
		€1 each
		<u> </u>
		100

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 29th August 2025.