

Freddie K's Ltd.
531749
Unaudited Financial Statements
31/08/2025

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Names of Directors and Other Information

Company Registration No:	531749
Directors:	Patrick Keegan, Mark Keegan
Registered Office:	255 Howth Road, Killester, Dublin 5
Secretary:	Patrick Keegan
Auditor:	N/A
Bankers:	N/A
Solicitors:	N/A

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

Patrick Keegan – 100 – Class 1

The directors of the company interest in shares/debentures of any group undertakings of the company during the financial year are as follows;

N/A - N/A – N/A – N/A

Freddie K's Ltd
BALANCE SHEET as at 31/08/2025

	Current Year 2025	Previous Year 2024
FIXED ASSETS		
<u>Intangible assets</u>		
Development costs	0	0
Concessions, patents, licences, trademarks and similar rights and assets	0	0
Goodwill	0	0
Payments on account	0	0
<u>Tangible assets</u>		
Land and buildings	0	0
Plant and machinery	0	0
Fixtures, fittings, tools and equipment	0	0
Payments on account and assets in course of construction	0	0
<u>Financial assets</u>		
Shares in group undertakings	0	0
Loans to group undertakings	0	0
Participating interests	0	0
Loans to undertakings in which a participating interest is held	0	0
Other investments other than loans	0	0
Other loans	0	0
CURRENT ASSETS		
<u>Stocks</u>		
Raw materials and consumables	0	0
Work in progress	0	0
Finished goods and goods for resale	0	0
Payments on account	0	0
<u>Debtors</u>		
Trade debtors	0	0
Amounts owed by group undertakings	0	0
Amounts owed by undertakings in which a participating interest is held	0	0
Other debtors	0	0
Called up share capital not paid	0	0
Prepayments and accrued income	0	0
<u>Investments</u>		
Shares in group undertakings	0	0
Other investments	0	0
<u>Cash at bank and in hand</u>	100	100

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Debenture loans	0	0
Bank loans and overdrafts	0	0
Called up share capital presented as a liability	100	100
Payments received on account	0	0
Trade creditors	0	0
Bills of exchange payable	0	0
Amounts owed to group undertakings	0	0
Amounts owed to undertakings in which a participating interest is held	0	0
Other creditors including tax and social insurance	0	0
Accruals	0	0
Deferred income	0	0
NET CURRENT ASSETS (LIABILITIES)	100	100
TOTAL ASSETS LESS CURRENT LIABILITIES	0	0

CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Debenture loans	0	0
Bank loans and overdrafts	0	0
Called up share capital presented as a liability	0	0
Payments received on account	0	0
Trade creditors	0	0
Bills of exchange payable	0	0
Amounts owed to group undertakings	0	0
Amounts owed to undertakings in which a participating interest is held	0	0
Other creditors including tax and social insurance	0	0
Accruals	0	0
Deferred income	0	0

PROVISIONS FOR LIABILITIES

Retirement benefit obligations	0	0
Taxation, including deferred taxation	0	0
Other provisions for liabilities	0	0

CAPITAL AND RESERVES

Called up share capital presented as equity	100	100
Share premium account	0	0
Revaluation reserve	0	0
Other reserves:	0	0
Other un-denominated capital	0	0
Reserve for own shares held	0	0
Reserves provided for by the constitution	0	0
Other reserves (specified as necessary)	0	0
Profit and loss account	0	0

We the directors of Freddie K's Ltd state that;

- (a) These financial statements have been prepared in accordance with the small companies regime.*
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014"*
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied*
- (d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014*
- (e) 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company*
- (f) The company has relied on the specified exemption contained in section 352; We have done so on the ground 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.*

On behalf of the board



Mark Keegan
Director
26/02/2026



Patrick Keegan
Director
26/02/2026

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General Information:

Freddie K's Limited is a company limited by shares incorporated in the Republic of Ireland with its registered address at 255 Howth Road, Dublin 5.

2. Accounting Policies:

The significant accounting policies adopted by the Company are as follows:

Basis of Preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102). This is the first year in which the financial statements have been prepared under FRS 102.

Functional Currency

The functional currency of the financial statements is the euro.

Tangible Fixed Assets

The company does not have any Tangible Fixed Assets

Depreciation

As the company does not have any tangible fixed assets there has been no depreciation recorded this year, if the company did hold tangible fixed assets then the depreciation would be calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Machinery and equipment	15% on cost
Motor vehicles	20% on cost
Office equipment	10% on cost
Computer equipment	33% on cost
Buildings	2% on cost

At each reporting date, the company held no non-financial assets.

Other investments

There are no other investments but if there were, other investments would be shown at cost less provision for impairments in value.

Revenue Recognition

There was no revenue from the sale of goods, but if there was it would be recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company would retain neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Stocks

The company held no stocks.

Financial assets, liabilities and instruments

The company has chosen to adopt Sections 11 and 12 of FRS 102 in full in respect of financial instruments

Financial Assets

Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account

Financial Liabilities

Basic financial liabilities, including trade and other payables which there are currently none, would be recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

Debt instruments, which there are currently none, would be subsequently carried at amortised cost using the effective interest rate method

Debt instruments, which there are currently none, that are payable or receivable within one year would be measured at the undiscounted amount of the cash or other consideration expected to be paid or received

Leased Assets

Leases, which there are currently none, would be classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset. All other leases would be classified as operating leases

Rights to tangible fixed assets held under finance leases would be included in the balance sheet at the fair value of the leased asset (or, if lower, the present value of the minimum lease payments) at the inception of the lease. Assets held under finance leases would be depreciated and assessed for impairment losses in the same manner as owned assets. Where there is no reasonable certainty that that ownership will be retained by the end of the lease term the asset is depreciated over the shorter of the lease term and its useful life.

The corresponding liabilities, which there are currently none, would be recorded as a creditor. The lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

Taxation

The company is currently not trading and has resulted in no taxation. Tax is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

3. Directors Remuneration:

	2025	2024
Directors Remuneration:	€0.00	€0.00
Retirement Benefit contributions:	€0.00	€0.00

4. Staff Numbers and Costs:

	2025	2024
The average number of employees was as follows:	0	0

The aggregate payroll costs of these employees were as follows:

	2025	2024
Wages and Salaries:	€0.00	€0.00
Social Welfare costs:	€0.00	€0.00