

Company registration number: 9314

Kevin & Howlin (1936) Ltd

Unaudited abridged financial statements

for the financial year ended 30 April 2025

Kevin & Howlin (1936) Ltd

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Kevin & Howlin (1936) Ltd

**Directors and other information
Financial year ended 30 April 2025**

Directors	Noel Kevin Sarah-Jane Kevin
Secretary	Noel Kevin
Company number	9314
Registered office	31 Nassau Street Dublin 2
Business address	31 Nassau Street Dublin 2
Accountants	C O Sullivan & Co Chartered Accountants 50 Fortfield Park Terenure Dublin 6W

Kevin & Howlin (1936) Ltd

Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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. 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.

Kevin & Howlin (1936) Ltd

**Balance sheet
As at 30 April 2025**

		2025		2024	
Note	€	€	€	€	€
Fixed assets					
Financial assets	5	114,265		114,265	
			114,265		114,265
Current assets					
Debtors	6	20,445		20,445	
		20,445		20,445	
Net current assets			20,445		20,445
Total assets less current liabilities			134,710		134,710
Net assets			134,710		134,710
Capital and reserves					
Called up share capital presented as equity			7,466		7,466
Capital Redemption Reserve Fund			122,626		122,626
Profit and loss account			4,618		4,618
Shareholders funds			134,710		134,710

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

We, as directors of Kevin & Howlin (1936) Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 359 of the Companies Act 2014 are satisfied;
- 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);
- 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 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 26 February 2026 and signed on behalf of the board by:

Noel Kevin
Director

Sarah-Jane Kevin
Director

Kevin & Howlin (1936) Ltd

**Notes to the abridged financial statements
Financial year ended 30 April 2025**

1. General information

The financial statements comprising the Balance Sheet and the related notes constitute the abridged financial statements of Kevin & Howlin (1936) Ltd for the financial year ended 30 April 2025.

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 31 Nassau Street, Dublin 2.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year. There have been no movements in equity during the current financial year or prior financial year.

Consolidation

The company qualifies for the small companies regime and has taken advantage of the exemption to prepare consolidated financial statements contained in Sections 293 and 297 of the Companies Act 2014.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Management has not identified any critical judgements or key accounting estimates and assumptions in applying the company's accounting policies.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Kevin & Howlin (1936) Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

Financial instruments

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	4,618	4,618
At the end of the financial year	4,618	4,618

5. Financial assets

	Shares in group undertakings	Total
	€	€
Cost		
At 1 May 2024 and 30 April 2025	114,265	114,265
Provision for diminution in value		
At 1 May 2024 and 30 April 2025	-	-
Carrying amount		
At 30 April 2025	114,265	114,265
At 30 April 2024	114,265	114,265

6. Debtors

	2025	2024
	€	€
Other debtors	20,445	20,445

Kevin & Howlin (1936) Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

7. Related party transactions

Ultimate controlling party

The ultimate controlling party is the director Noel Kevin.

Key management personnel compensation

No directors' remuneration was paid to key management personnel.