

**KCBERRY TRADE & CONSULTING LTD**

**Abridged Unaudited Financial Statements**

**For the year ended 30th April 2025**

**Registered Number: 696077**

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## KCBERRY TRADE & CONSULTING LTD

### Balance Sheet as at 30 April 2025

	2025 €	2024 €
Current assets	1,566	209
Prepayments and accrued income	69	69
Creditors: amounts falling due within one year	(13,327)	(3,487)
	<hr/>	<hr/>
<b>Net current assets</b>	<b>(11,692)</b>	<b>(3,209)</b>
	<hr/>	<hr/>
<b>Total assets less current liabilities</b>	<b>(11,692)</b>	<b>(3,209)</b>
	<hr/>	<hr/>
Creditors: amounts falling due more than one year	Nil	Nil
Accruals and deferred income	(1,800)	(3,400)
	<hr/>	<hr/>
<b>Net assets</b>	<b>(13,492)</b>	<b>(6,609)</b>
	<hr/>	<hr/>
<b>Capital and reserves</b>	<b>(13,492)</b>	<b>(6,609)</b>

These financial statements have been prepared in accordance with the Micro Companies Regime.

I, as Director of Kcberry Trade & Consulting Limited, state that:

- (a) the company is availing itself of the audit exemption - 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 section 358 is 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) the director acknowledges the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved on the 30 January 2026

**Jorge Miguel Neves de Almeida Pereira das Neves**

Director

# KCBERRY TRADE & CONSULTING LTD

## NOTES TO THE ACCOUNTS

### 1 General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Kcberry Trade & Consulting Limited for the financial year ended 30th April 2025

Kcberry Trade and Consulting Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014 incorporated and registered in the Republic of Ireland (CRO number 696077). The company's registered office is Office 10, 7-10 Robert Scott House, Saint Patricks Quay, Cork and the principal place of business of the company is 17 Hibernian Estate, Greenhills Road, Tallagh, Dublin, D24 K163.

#### **Currency**

The financial statements have been presented in the Euro currency (€) without rounding.

### 2 Summary of Significant 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.

#### **- Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historic 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 and promulgated by Chartered Accountants Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

#### **- Taxation**

The yearly charge for taxation is based on the tax adjusted profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised

#### **- Turnover**

Turnover is stated net of discounts, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on the sale of goods is recognised when the significant risks and rewards of ownership of the goods have , which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

#### **- Dividends**

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

#### **- Short term employee benefits**

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

## KCBERRY TRADE & CONSULTING LTD

### NOTES TO THE ACCOUNTS

#### - *Ordinary Share Capital*

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

#### - *Cash at bank and on hand*

Cash consists of cash at bank, cash on hand, and deposits and short term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

#### - *Other financial assets*

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

#### - *Other financial liabilities*

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

### 3 Movement in the profit and loss reserves

	2025 €	2024 €
Profit and loss reserves brought forward at 1st May	(6,709)	(3,646)
Profit/(loss) for the financial year	(6,883)	(3,063)
<b>Profit and loss reserve carried forward at 30th April</b>	<b><u>(13,592)</u></b>	<b><u>(6,709)</u></b>