Company registration number: 385318

Dair Ard Management Company
Trading as Dair Ard Management Co. Ltd

Unaudited abridged financial statements

for the financial year ended 30 April 2025

Dair Ard Management Company

Contents

Dair Ard Management Company

Directors and other information

Directors	Mr James Holden Mr Norman Buttle
Secretary	Ms Michelle Vardy
Company number	385318
Registered office	Dair Ard Management Company Ltd Bohreen Hill Enniscorthy Co. Wexford
Business address	Dair Ard Bohreen Hill Enniscorthy Co. Wexford
Accountant	Eddie Kelly & Co No 2 Bohreen Hill Enniscorthy Co Wexford Y21 YT57
Bankers	Aib Bank Enniscorthy Co. Wexford

Dair Ard Management Company

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 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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.

Dair Ard Management Company

Accountants' Report to the board of directors on the Unaudited abridged financial statements of Dair Ard Management Company

In accordance with the engagement letter dated 4 March 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to me.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's board of directors that I have done so, and state those matters that I have agreed to state to in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors for my work or for this report.

I have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 April 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

I have not been instructed to carry out an audit of the financial statements. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.

Eddie Kelly & Co
Certified Public Accountant

No 2 Bohreen Hill
Enniscorthy
Co Wexford
Y21 YT57

11 March 2026

Dair Ard Management Company

Balance sheet
As at 30 April 2025

	Note	2025 €	2025 €	2024 €	2024 €
Current assets					
Debtors	5	(9,423)		(9,036)	
Cash at bank and in hand		177		2,906	
		(9,246)		(6,130)	
Net current liabilities			(9,246)		(6,130)
Total assets less current liabilities			(9,246)		(6,130)
Net liabilities			(9,246)		(6,130)
Capital and reserves					
Called up share capital presented as equity	7		100		100
Profit and loss account			(9,346)		(6,230)
Shareholder deficit			(9,246)		(6,130)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Dair Ard Management Company 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 358 of the Companies Act 2014 are satisfied;
- the shareholder 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.

The notes on pages 6 to 8 form part of these abridged financial statements.

Balance sheet (continued)
As at 30 April 2025

These abridged financial statements were approved by the board of directors on 11 March 2026 and signed on behalf of the board by:

Mr James Holden	Mr Norman Buttle
Director	Director

The notes on pages 6 to 8 form part of these abridged financial statements.

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Dair Ard Management Company Ltd, Bohreen Hill, Enniscorthy, Co. Wexford.

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

Basis of preparation

The financial statements have been prepared under / in accordance with the Going Concern basis under / in accordance with FRS102 S1A and in accordance with CA 2014

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Financial instruments
A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(6,230)	(3,882)
Loss for the financial year	(3,116)	(2,348)
At the end of the financial year	(9,346)	(6,230)

5. Debtors

	2025	2024
	€	€
Amounts owed by group undertakings	(9,423)	(9,036)

6. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	177	2,906

7. Share capital

Authorised share capital

	2025		2024	
	Number	**€**	Number	€
Ordinary shares shares of € 1.00 each	100,000	100,000	100,000	100,000

Issued, called up and fully paid

	2025		2024	
	Number	**€**	Number	€
Amounts presented in equity:				
Ordinary shares shares of € 1.00 each	100	100	100	100

8. Related party transactions

There are no related party transactions

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 March 2026.