

**Company registration number: 568965**

**Enniscorthy Passive Developments Ltd**

**Unaudited abridged financial statements  
for the financial year ended 30th September 2025**

# Enniscorthy Passive Developments Ltd

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## **Enniscorthy Passive Developments Ltd**

### **Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with 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 the Institute of Chartered Accountants in Ireland. Under company law, the director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements comply with the Companies Act 2014. She is 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.

On behalf of the board

**Patricia Kenny**  
**Director**

**Date: 17th February 2026**

**Enniscorthy Passive Developments Ltd**

**Balance sheet  
As at 30th September 2025**

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Debtors		75,000		75,000	
Cash at bank and in hand		12,795		36,838	
		87,795		111,838	
<b>Creditors: amounts falling due within one year</b>		(851)		(24,213)	
		86,944		87,625	
<b>Net current assets</b>		86,944		87,625	
<b>Total assets less current liabilities</b>		86,944		87,625	
<b>Net assets</b>		86,944		87,625	
<b>Capital and reserves</b>					
Called up share capital presented as equity		100		100	
Profit and loss account		86,844		87,525	
<b>Shareholders funds</b>		86,944		87,625	

The financial statements have been prepared in accordance with the micro companies regime.

I, as director of Enniscorthy Passive Developments 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 358 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); and
- I 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.
- 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 micro 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 director of the company on 17th February 2026 and signed by:

**Patricia Kenny**  
Director

**The notes on page 3 form part of these abridged financial statements.**

## Enniscorthy Passive Developments Ltd

### Notes to the abridged financial statements Financial year ended 30th September 2025

#### 1. General information

Enniscorthy Passive Developments Ltd is a company limited by shares, registered in Ireland. The address of its registered office is Ballinakill, Ballycarney, Enniscorthy, Wexford, and its company registration number is 568965.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are as follows:

##### Basis of preparation

The financial statements have been prepared on the historical cost basis and comply with the provisions available to Micro-entities under FRS 105, and the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company.

##### Going concern

The financial statements have been prepared on the going concern basis of accounting.

##### Debtors and Creditors

Short term debtors are measured at transaction price, less any impairment. Short term creditors are measured at transaction price. Other liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and measured subsequently at amortised cost using the effective interest method.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	87,525	88,201
Loss for the financial year	(681)	(676)
At the end of the financial year	<u>86,844</u>	<u>87,525</u>