

Company registration number: 382300

**Annagh Close Managment Company Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 31 December 2025

**Annagh Close Managment Company Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Financial year ended 31 December 2025

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**Annagh Close Managment Company Company Limited by Guarantee
Company limited by guarantee**

Financial year ended 31 December 2025

Directors and other information

| | |
|--------------------------|-------------------------------------------------------------------------------|
| Directors | Michael Kinsella Moira O Donohoe |
| Secretary | Michael Kinsella |
| Company number | 382300 |
| Registered office | Kinsella Estates 4 Saint Michaels Court Gorey Co Wexford |
| Business address | Kinsella Estates 4 Saint Michaels Court Gorey Wexford |
| Accountants | Doyle Foley & Co "Ashwood" The Avenue Gorey Co Wexford Y25N235 |
| Bankers | Bank of Ireland Main Street Gorey Co Wexford |
| Solicitors | Lombard Cullen & Fitzpatrick 10 Mc Dermott Street Gorey Wexford |

**Annagh Close Managment Company Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Financial year ended 31 December 2025

Directors responsibilities statement

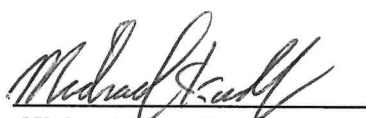
These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

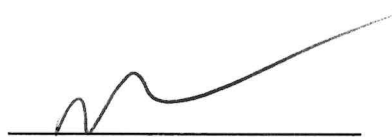
As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board;



Michael Kinsella
Director



Moira O Donohoe
Director

DATE: 16 February 2026

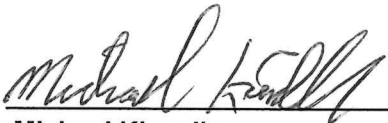
**Annagh Close Managment Company Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)
Financial year ended 31 December 2025**

Directors Declaration on Unaudited Financial Statements

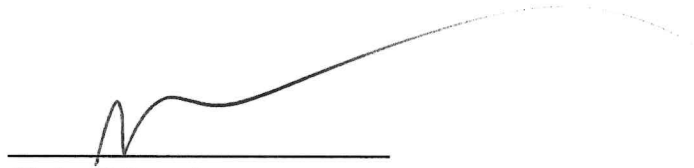
In relation to the financial statements as set out on pages to 6.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Doyle Foley & Co., the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 December 2025.

On behalf of the board;



Michael Kinsella
Director



Moira O Donohoe
Director

DATE: 16 February 2026

Annagh Close Management Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 31 December 2025

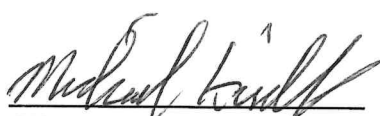
| | 2025 | 2024 |
|----------------------------------------------|---------------------|---------------------|
| | € | € |
| Current assets | 9,551 | 9,985 |
| Net current assets | <u>9,551</u> | <u>9,985</u> |
| Total assets less current liabilities | 9,551 | 9,985 |
| Accruals and deferred income | (972) | (972) |
| Net assets | <u><u>8,579</u></u> | <u><u>9,013</u></u> |
| Capital and reserves | <u><u>8,579</u></u> | <u><u>9,013</u></u> |

We, as directors of Annagh Close Management Company Limited by Guarantee state that:

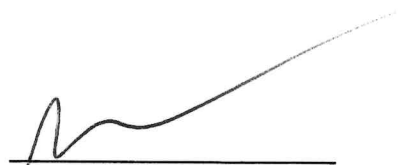
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) 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
- (e) 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.

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

These abridged financial statements were approved by the board of directors on 16 February 2026 and signed on behalf of the board by:



Michael Kinsella
Director



Moira O Donohoe
Director

Company registration number: 382300

**Annagh Close Management Company Limited by Guarantee
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**Notes to the abridged financial statements
Financial year ended 31 December 2025**

1. General information

Annagh Close Management Company Limited by Guarantee is primarily engaged in the operation of a property management company.

The address of the registered office is Kinsella Estates, 4 Saint Michaels Court, Gorey, Co Wexford. The company is a private company limited by guarantee, registered in Ireland and its company registration number is 382300.

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 and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Income

Income is set by management committee at the fair value of the consideration received or receivable for services rendered, net of discounts .

**Annagh Close Management Company Company Limited by Guarantee
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**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

4. Limited by guarantee

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subjected to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one euro (€1).

5. Appropriations of profit and loss account

| | 2025 | 2024 |
|-----------------------------------------|--------------|--------------|
| | € | € |
| At the start of the financial year | 9,013 | 7,314 |
| (Loss)/profit for the financial year | (434) | 1,699 |
| At the end of the financial year | <u>8,579</u> | <u>9,013</u> |

6. Multi Unit Development Act 2011

The title of common areas have being transferred to the company.

Annagh Close Management Company Company Limited By Guarantee has established a sinking fund in accordance with the requirements of the MUD Act 2011, and separately hold these funds in a designated bank account.