

Cabra Estate Management Co.Ltd.
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Cabra Estate Management Co.Ltd.
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Cabra Estate Management Co.Ltd.
DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's Report and 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 that law, the director 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they 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 surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements 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 surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Signed on behalf of the board

Mr Thomas Comerford
Director

4 March 2026

Cabra Estate Management Co.Ltd.

BALANCE SHEET

as at 31 December 2025

	2025	2024
Notes	€	€
Current Assets		
Cash and cash equivalents	46	46
Net Current Assets	<u>46</u>	<u>46</u>
Total Assets less Current Liabilities	<u><u>46</u></u>	<u><u>46</u></u>
Reserves		
Retained earnings	<u>46</u>	46
Equity attributable to owners of the company	<u><u>46</u></u>	<u><u>46</u></u>

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

We as Director's of Cabra Estate Management Co.Ltd., 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 are satisfied,

(c) the member of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 4 March 2026 and signed on its behalf by:

Mr Thomas Comerford
Director

Cabra Estate Management Co.Ltd.
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2025

	Retained earnings	Total
	€	€
At 1 January 2024	46	46
At 31 December 2024	46	46
At 31 December 2025	46	46

Cabra Estate Management Co.Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Cabra Estate Management Co.Ltd. is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 460881. The registered office of the company is Cabra Business Park, Thurles, Co.Tipperary. The principal activity of the company is to carry on the business of property management and to act as property developers, managers and dealers and to carry on all activities in relation to the aforementioned businesses. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Taxation

The company is not a taxable entity.

Foreign currencies

3. Employees

The company has no employees.

4. Status

The Company is run by the Directors.

5. Income Statement

	2025	2024
	€	€
At 1 January 2025	46	46
At 31 December 2025	<u>46</u>	<u>46</u>

6. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

7. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 March 2026.