

Company registration number: 710570

**Eyre Court Property Owners Management CLG
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 31 December 2025

**Eyre Court Property Owners Management CLG
(A Company Limited by Guarantee and not having Share Capital)**

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Accountants report	3
Balance sheet	4
Notes to the financial statements	5 - 6

Eyre Court Property Owners Management CLG

Directors and other information

Directors	Sean Mc Kenna Cecelia Mc Kenna
Secretary	Sean Mc Kenna
Company number	710570
Registered office	Turnings Straffan Co. Kildare
Business address	Turnings Staffan Co. Kildare
Accountants	Xeinadin Accountants Monasterevin Road Kildare Co Kildare
Bankers	Allied Irish Bank 41 South Main Street Naas Co. Kildare

Eyre Court Property Owners Management CLG
(A Company Limited by Guarantee and not having Share Capital)

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 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 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.

Eyre Court Property Owners Management CLG
(A Company Limited by Guarantee and not having Share Capital)

Accountant's Report to the board of directors
on the Unaudited abridged financial statements of Eyre Court Property Owners Management CLG

In accordance with the engagement letter dated 5 January 2026, and in order to assist you to fulfil your duties under the Companies Act 2014, we 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 us.

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

We 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 31 December 2025 your duty under the Companies Act 2014 to ensure that the company has kept 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 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.

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

Xeinadin Accountants

Monasterevin Road
Kildare
Co Kildare

7 January 2026

Eyre Court Property Owners Management CLG
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 31 December 2025

	2025		2024	
	€	€	€	€
Current assets	4,959		2,324	
Prepayments and accrued income	2,258		2,172	
		7,217		4,496
Net current assets		7,217		4,496
Total assets less current liabilities		7,217		4,496
Accruals and deferred income		(1,630)		(1,550)
Net assets		5,587		2,946
Capital and reserves		5,587		2,946

We, as directors of Eyre Court Property Owners Management CLG 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 7 January 2026 and signed on behalf of the board by:

Sean Mc Kenna
Director

Cecelia Mc Kenna
Director

Eyre Court Property Owners Management CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements
Financial year ended 31 December 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Turnings, Straffan, Co. Kildare.

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 going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the act) 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. 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.

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

Income

Income is generated from service charges and contributions to the sinking fund received and receiveable in the financial year.

Sinking Fund

The Sinking fund represents a specific building investment fund reserve to be used only for the purpose of discharging expenditure reasonably incurred on refurbishment, improvement and/or maintenance of a non recurring nature. The sinking fund is not guaranteed to cover all unexpected costs of a non recurring nature. Contributions to the sinking fund are billed each financial period in accordance with Section 19 of the Multi Unit Developments Act 2011. Further transfer may be made to the sinking fund from liquid resources in each financial period.

4. Limited by guarantee

The company is a company limited by guarantee not having a share capital and the liability of the members in the event of the company been wound up is limited to €2

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,346	633
Profit for the financial year	1,041	713
At the end of the financial year	<u>2,387</u>	<u>1,346</u>

6. Contingent assets and liabilities

There were no contingent assets or liabilities at the year end.

Eyre Court Property Owners Management CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

7. Ethical standards

In common with most companies of this size we use our accountants to assist us in the preparation of the financial statements and submissions to the Companies Registration Office.

8. Accounting Periods

The current accounts are for a full year. The comparatives are for a full year.

9. Insurance

The Cover which has been put in place in respect of the multi-unit development is as follows:

Buildings	€1,411,138
Public Liability	€6,500,000
Employers Liability	€13,000,000