

Registration Number 720327

Vandelay Property Limited
Abridged Financial Statements
For the 12 mths ended 1st Dec 2025

DWYER & ASSOCIATES,
Accountants
Cork.

CONTENTS

	PAGE
Directors & Other Information	3
Extract from the directors report in accordance with section 329 of the Companies Act 2014	4
Abridged Balance Sheet	5
Notes to the abridged Financial Statements including statement of accounting policies	6 - 8

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Aishling Moore
Stephen Kehoe

SECRETARY

Conrad Howard

COMPANY NO

720327

REGISTERED OFFICE

128 Oliver Plunkett Street,
Cork,
Ireland

ACCOUNTANTS

Dwyer & Associates,
13 Watergold,
Douglas,
Cork.

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014

Directors and secretary and their Interests in shares of the company

The Directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares
	2024
Stephen Kehoe	15
Aishling Moore	15
Dee Munnelly	15
Judith Howard	45
Jerry O'Sullivan	15

The original report was approved by the board on 26 Jan 2026 and signed on its behalf by Conrad Howard and Stephen Kehoe

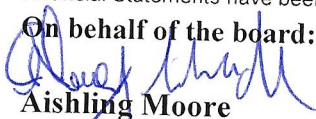
ABRIDGED BALANCE SHEET AS AT 1 Dec 2025

	Notes	2025	
		€	€
Fixed Assets			
Tangible Assets			0
Financial Assets			-
			<u>0</u>
<u>Current Assets</u>			
Stock		0	
Debtors		0	
Bank		105	
		<u>105</u>	
<u>CREDITORS</u>			
Amounts falling due within one year		0	
<u>Net Assets</u>		105	
<u>LONG TERM CREDITORS</u>			
Amounts falling due after more than one year			
Loans		0	
Leases		0	
Surplus of Assets		<u>105</u>	
<u>CAPITAL AND RESERVES</u>			
Called up share capital		105	
Profit and loss account			
<u>EQUITY AND SHAREHOLDERS FUNDS</u>		<u>105</u>	

I/We, as director(s) of Vandelay Property 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- (e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

On behalf of the board:


Aishling Moore
Director

**Notes to the Abridged Financial Statements
for the 12 mths ended 1st Dec 2025**

1. STATEMENT OF ACCOUNTING POLICIES

Accounting Convention

1.1. Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with generally accepted accounting principles and comply with Financial Reporting Standards for Smaller Entities and the Irish Companies Act 2014.

1.2. Cash flow Statement

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.3. Tangible fixed assets and depreciation

Depreciation is provided on all tangible assets at rates calculated to write off the costs less the residual value over its expected useful life as follows:

1.4. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.5. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.6 Leasing and Hire Purchase Commitments

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated in the same manner as other tangible fixed assets. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account to so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.7 Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. **EMPLOYEES**

Number of employees	2025
The average monthly numbers of employees (including the directors) during the year were:	0
	<u>0</u>
	<u><u>0</u></u>

Employment costs	2025
	€
Wages and Salaries	0
Social Insurance Costs	0
Other Pension costs	0
	<u>0</u>
	<u><u>0</u></u>

3. **DIRECTORS EMOLUMENTS**

Remuneration and other emoluments	0
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4. **TRANSACTIONS WITH DIRECTORS and RELATED PARTIES**

None of the directors had loans during the year.

5. **SHARE CAPITAL** **2025**

Authorised equity	
100,000 Ordinary shares of €1.00 each	100,000
	<u>100,000</u>
	<u><u>100,000</u></u>

Allotted, called up and fully paid equity	
105 Ordinary shares of €1.00 each	105
	<u>105</u>
	<u><u>105</u></u>

6. **ACCOUNTING PERIODS**

The current accounts are for 18 months .

7. **APPROVAL OF FINANCIAL STATEMENTS**

The directors approved these financial statements for issue on 23 Jan 2025

Statement of Directors' responsibility for the shareholders' financial statements

General Responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 Section 281 to 285.

They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the company.

They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence prevent and detect fraud and other irregularities.

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 7 to 10

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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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

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The directors confirm that they have made available to Dwyer & Associates, the company's accounting records and provided all the information for the compilation of the financial statements.

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The directors confirm to their best of their knowledge and belief, the accounting records reflect all the transactions of the company for the 12 mths ended 1st Dec 2025

The financial statements were approved by the board on the 26 Jan 2026 and signed on its behalf by


Aishling Moore
Director