

ELM CLOSE LIMITED
COMPANY REGISTRATION OFFICE NUMBER 87114
REPORTS AND UNAUDITED FINANCIAL STATEMENTS
FOR YEAR ENDING 30th NOVEMBER 2025

ELM CLOSE LIMITED

Reports and unaudited financial statements

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ELM CLOSE LIMITED

Directors and other information

Director:

Sheila Daly

Secretary:

Eileen Dillon

Solicitors:

O'Flynn Exhams,
58 South Mall,
Cork.

Registered Office:

4 Elm Close,
Rosebank,
Douglas,
Cork.

Company Registered Number:

87114

ELM CLOSE LIMITED

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period 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 period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping proper books of account that 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 Acts 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 and 6

- (a) 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.
- (b) 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 ending 30th November 2025

On behalf of the board

Sheila Daly
Director
17th January 2026

ELM CLOSE LIMITED
Balance Sheet as at 30th NOVEMBER 2025 (abridged)

	2025	2024
	€	€
Fixed Assets		
Tangible Assets	-	-
Current Assets		
Bank	8,420	7,252
	-----	-----
	8,420	7,252
Creditors: Amounts falling due within one year	(200)	(200)
	-----	-----
Net Current Assets	8,220	7,052
	-----	-----
Total Assets less Current Liabilities	8,220	7,052
	=====	=====
 CAPITAL AND RESERVES		
Called up Share Capital	13	13
Profit and Loss account	8,207	7,039
	-----	-----
Shareholders' Funds	8,220	7,052
	=====	=====

ELM CLOSE LIMITED
Balance Sheet (Continued)

We, as directors of Elm Close Limited, 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

Sheila Daly
Director
17^h January 2026

ELM CLOSE LIMITED

Notes to the Accounts For the Year Ended 30th NOVEMBER 2025

1. Accounting Policies

1.1 Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention.

1.2 Turnover

Turnover comprises of service charges applied to each household.

2. Share Capital		2025	2024
€	€		
Authorised:			
100 Ordinary Shares of €1.26974 each		<u>127</u>	<u>127</u>
Allocated, called up and fully paid:			
10 Ordinary shares of €1.26974 each		<u>13</u>	<u>13</u>

3. Approval of Shareholders Accounts

The directors approved the financial statements on 17th January 2026