

Company registration number: 422511

Stoney Manor Management Company DAC

Unaudited financial statements

for the financial year ended 31 May 2025

Stoney Manor Management Company DAC

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Stoney Manor Management Company DAC

Directors and other information

Directors

Sarah Whelan
Morgan Whelan

Secretary

Sarah Whelan

Company number

422511

Registered office

73 Manor Street
Dublin 7
D07 R2N4

Business address

73 Manor Street
Dublin 7
D07 R2N4

Accountants

Kinsella Mitchell & Associates
Chartered Accountants
Finance House
46 Prussia Street
Dublin 7

Bankers

Permanent TSB
11 Upper Georges Street
DunLaoghaire
Co Dublin

Stoney Manor Management Company DAC

Directors responsibilities statement

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.



Morgan Whelan
Director



Sarah Whelan
Director

Date: 29 January 2026

Stoney Manor Management Company DAC

Accountants' Report to the board of directors on the Unaudited financial statements of Stoney Manor Management Company DAC

In accordance with the instructions given to us we have compiled without carrying out an audit, the financial statements of the company which comprise the profit and loss account, Balance Sheet and related notes including a summary of the significant accounting policies set out in note 3, 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.

Respective Responsibilities of Directors and Accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st May 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Stoney Manor Management Company DAC from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the International Standard on Related Services 4410 (Revised) Compilation Engagements (ISRS4410). In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

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.

You have acknowledged on the Balance Sheet for the financial year ended 31 May 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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.



Kinsella Mitchell & Associates
Chartered Accountants
Finance House
46 Prussia Street
Dublin 7

Kinsella Mitchell and Associates
Chartered Accountants
Chartered Tax Advisers
Finance House
46 Prussia Street, Dublin 7 D07 VW0Y

29 January 2026

Stoney Manor Management Company DAC

**Profit and loss account
Financial year ended 31 May 2025**

	2025	2024
	€	€
Income	3,060	3,060
Other expenses	(3,010)	(3,211)
(Deficit) / Surplus	<u>50</u>	<u>(151)</u>

Stoney Manor Management Company DAC

**Balance sheet
As at 31 May 2025**

	2025		2024	
	€	€	€	€
Current assets	2,044		3,257	
Prepayments and accrued income	1,263		-	
		3,307		3,257
Net current assets		<u>3,307</u>		<u>3,257</u>
Total assets less current liabilities		3,307		3,257
Accruals and deferred income		(1,004)		(1,004)
Net assets		<u><u>2,303</u></u>		<u><u>2,253</u></u>
Capital and reserves		<u><u>2,303</u></u>		<u><u>2,253</u></u>

We, as directors of Stoney Manor Management Company DAC 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 shareholders 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.

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

These financial statements were approved by the board of directors on 29 January 2026 and signed on behalf of the board by:


Morgan Whelan
 Director


Sarah Whelan
 Director

Stoney Manor Management Company DAC

Notes to the financial statements Financial year ended 31 May 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 73 Manor Street, Dublin 7, D07 R2N4.

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 are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) including the Financial reporting Standard applicable to the Micro-Entities Regime - "FRS 105" and the Companies Act 2014.

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.

Service charge income

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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.

Stoney Manor Management Company DAC

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

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	2,251	2,402
Profit/(loss) for the financial year	50	(151)
At the end of the financial year	<u>2,301</u>	<u>2,251</u>