

Company registration number: 011937

Kylemore House Limited

Unaudited abridged financial statements

for the financial year ended 30th September 2025

Kylemore House Limited

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Kylemore House Limited

Directors and other information

Directors Janet McDonnell
Joy McDonnell

Secretary Janet McDonnell

Company number 011937

Registered office Kylemore House
Kylemore
Co. Galway

Business address Kylemore House
Kylemore
Co. Galway

Accountants Grogans
4/5 High Street,
Galway.

Bankers Bank of Ireland,
Clifden,
Co. Galway.

Kylemore House Limited

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.

Janet McDonnell
Director

Joy McDonnell
Director

3rd March 2026

Kylemore House Limited

**Balance sheet
As at 30th September 2025**

	2025		2024	
	€	€	€	€
Fixed assets		205,453		189,668
Current assets	92,890		45,107	
Prepayments and accrued income	1,359		2,323	
		94,249		47,430
Creditors: amounts falling due within one year		(76,678)		(43,816)
Net current assets		17,571		3,614
Total assets less current liabilities		223,024		193,282
Creditors: amounts falling due after more than one year		(54,440)		(73,798)
Net assets		168,584		119,484
Capital and reserves		168,584		119,484

We, as directors of Kylemore House 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 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; 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.

Kylemore House Limited

**Balance sheet (continued)
As at 30th September 2025**

These abridged financial statements were approved by the board of directors on 3rd March 2026 and signed on behalf of the board by:

Janet McDonnell
Director

Joy McDonnell
Director

Kylemore House Limited

Notes to the abridged financial statements Financial year ended 30th September 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Kylemore House, Kylemore, Co. Galway

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 historical cost basis.

Turnover

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

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Kylemore House Limited

Notes to the abridged financial statements (continued)
Financial year ended 30th September 2025

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	112,815	5,184
Profit for the financial year	49,100	107,631
At the end of the financial year	<u>161,915</u>	<u>112,815</u>