

Company registration number: 314138

WestonPropertyManagement Kildare Company Limited byGuarantee

Unaudited abridged financial statements

for the financial year ended 31 December 2025

WestonPropertyManagement Kildare Company Limited byGuarantee

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**WestonPropertyManagement Kildare Company Limited byGuarantee
Company limited by guarantee**

Directors and other information

Directors	Michael Finane Patrick Dillon Patricia Nolan Tom Smith
Secretary	Patrick Dillon
Company number	314138
Registered office	C/o Henry Wiltshire Fairgreen Naas Co Kildare
Business address	10 Weston Newbridge Co Kildare
Accountants	Xeinadin Ireland Monasterevin Road Kildare Town Co Kildare
Bankers	Allied Irish Banks Edward Street Newbridge Co Kildare
Solicitors	Stafford & Company 2 New Street Rathangan Co Kildare

WestonPropertyManagement Kildare Company Limited byGuarantee

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.

WestonPropertyManagement Kildare Company Limited by Guarantee

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of WestonPropertyManagement Kildare Company**

In accordance with the engagement letter dated 25 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 profit and loss account, 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 Ireland

Monasterevin Road
Kildare Town
Co Kildare

25 February 2026

WestonPropertyManagement Kildare Company Limited byGuarantee

**Balance sheet
As at 31 December 2025**

	2025	2024
	€	€
Current assets	28,655	22,849
Creditors: amounts falling due within one year	(2,447)	(160)
Net current assets	<u>26,208</u>	<u>22,689</u>
Total assets less current liabilities	26,208	22,689
Accruals and deferred income	(1,230)	(2,460)
Net assets	<u><u>24,978</u></u>	<u><u>20,229</u></u>
Capital and reserves	<u><u>24,978</u></u>	<u><u>20,229</u></u>

We, as directors of WestonPropertyManagement Kildare Company Limited byGuarantee 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 25 February 2026 and signed on behalf of the board by:

Patrick Dillon
Director

Patricia Nolan
Director

WestonPropertyManagement Kildare Company Limited byGuarantee

**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 Dublin. The address of the registered office is C/o Henry Wiltshire, Fairgreen, Naas, 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

The Financial Statements have been prepared on the historical cost basis

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.

Turnover

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.

WestonPropertyManagement Kildare Company Limited byGuarantee

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

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.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

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 being wound up is limited to €1.27.

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	18,167	(5,588)
Surplus for the financial year	749	1,066
At the end of the financial year	<u>18,916</u>	<u>(4,522)</u>

6. Accounting Periods

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

WestonPropertyManagement Kildare Company Limited byGuarantee

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

7. Insurance

The cover in place is with AXA insurance and cost €4,461 for the year.

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

All Risk or Material Loss or Damage

Buildings	€3,045,000
Public Liability Insurance	€6,500,000
Employers Liability	€13,000,000
Wage Payments - Property maintenance & repair	€2,000