

**HILLSBORO ESTATE MANAGEMENT COMPANY LIMITED BY GUARANTEE
(COMPANY AVAILING OF AUDIT EXEMPTION)**

**ABRIDGED FINANCIAL STATEMENTS
FROM INCORPORATION ON 1st MARCH 2024 TO 1st SEPTEMBER 2025**

REGISTERED NUMBER 758949

**HILLSBORO ESTATE MANAGEMENT COMPANY LIMITED BY GUARANTEE
(COMPANY AVAILING OF AUDIT EXEMPTION)**

Contents	Pages
Directors and Other Information	2
Statement of Directors' Responsibilities	3
Abridged Balance Sheet	4
Notes to the Financial Statements	5

**HILLSBORO ESTATE MANAGEMENT COMPANY LIMITED BY GUARANTEE
(COMPANY AVAILING OF AUDIT EXEMPTION)**

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Saava Cooney

John Bruder

SECRETARY

Siobhan Sweeney

REGISTERED OFFICE

27 Herbert Place

Dublin 2

REGISTERED NUMBER

758949

BUSINESS ADDRESS

27 Herbert Place

Dublin 2

HILLSBORO ESTATE MANAGEMENT COMPANY LIMITED BY GUARANTEE

(COMPANY AVAILING OF AUDIT EXEMPTION)

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare financial statements in accordance with the Companies Act 2014 and FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, 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 and loss account 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 judgements and estimates that are reasonable and prudent.
- State whether the financial statements have been prepared to 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, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the statutory financial statements and directors report comply with the Company 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.

In relation to the statutory financial statements as set out herein:

The directors approve these statutory 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 judgments underlying them. The directors confirm to the best of their knowledge and belief the accounting records reflect all transactions of the company for the period from incorporation to 1st September 2025.

ON BEHALF OF THE BOARD

Saava Cooney

Director

1st December 2025

John Bruder

Director

HILLSBORO ESTATE MANAGEMENT COMPANY LIMITED BY GUARANTEE
(COMPANY AVAILING OF AUDIT EXEMPTION)

BALANCE SHEET AS AT 1ST SEPTEMBER 2025

	2025
FIXED ASSETS	Nil

CURRENT ASSETS	
Bank	2

TOTAL CURRENT ASSETS	2
CREDITORS: amounts falling	
Due within one year	Nil

TOTAL CURRENT LIABILITIES	2

TOTAL ASSETS LESS CURRENT LIABILITIES	2
	=====
RESERVES	
Revenue Reserves	2
	=====
	2
	=====

We, as directors of Hillsboro Estate Management Company Limited by Guarantee, 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 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 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.
- e) the company has relied on the specified exemption contained in S.352 of the Companies Act 2014; has done so on the ground 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the directors on 1st December 2025 and were signed by:

Saava Cooney

Director

John Bruder

Director

HILLSBORO ESTATE MANAGEMENT COMPANY LIMITED BY GUARANTEE

(COMPANY AVAILING OF AUDIT EXEMPTION)

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS PERIOD FROM INCORPORATION TO 1ST SEPTEMBER 2025

1. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, (FRS 102).

2. INCORPORATION

The company was incorporated on the 1 March 2024.

3. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, issued by the Financial Reporting Council and promulgated n, and comply with the requirements of the Financial Reporting Standard for Smaller Entities issued by the by the Institute of Chartered Accountants in Ireland.

The financial statements have been presented in Euro (€) which is the functional currency of the company.

Impairment of assets

Where there is objective evidence that the recoverable amount of an asset is less than its carrying value, the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss which loss is recognised immediately in the Profit and Loss Account. Where the circumstances causing an impairment of an asset no longer apply the impairment is reversed through the Profit and loss Account.

Taxation

The charge for taxation is based on the profit for the financial year. Deferred taxation is accounted for in respect of timing differences between profit as computed for taxation purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future.

Dividends

Final dividends to the company's shareholders are recognised as a liability of the company when approved by the company's shareholders. Interim dividends are recognised when paid.

Turnover

Turnover represents the total invoice value of sales made during the year.

4. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the directors on 1st December 2025.