

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

COMPANY INFORMATION

Director	Fiachra McLoughlin
Company secretary	Orla Donnelly
Registered number	609846
Registered office	RBK House Irishtown Athlone Westmeath
Accountants	RBK Business Advisers Chartered Accountant & Statutory Audit Firm RBK House Irishtown Athlone Co. Westmeath
Bankers	Ulster Bank 19 Mardyke Street Athlone Co. Westmeath
Solicitors	Mathesons Solicitors 70 Sir John Rogerson's Quay Grand Canal Dock Dublin 2

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

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MOREE VILLAGE MANAGEMENT COMPANY LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' applying section 1A of that standard.

Under company law, the director must not approve the financial statements unless he is 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements 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.

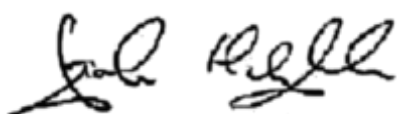
The director is responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 2:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 December 2025.

On behalf of the board



Fiachra McLoughlin
Director

Date: 9th January 2026

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

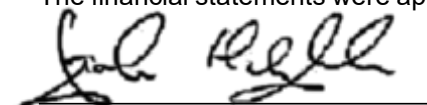
**ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	4	-	-
Cash at bank and in hand		135,086	111,460
		<u>135,086</u>	<u>111,460</u>
Creditors: amounts falling due within one year	5	(1,902)	(2,300)
Net current assets		133,184	109,160
Total assets less current liabilities		133,184	109,160
Net assets		133,184	109,160
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		133,084	109,060
Shareholders' funds		133,184	109,160

I, as director of Moree Village Management Company Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) I 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved by the sole director:



Fiachra McLoughlin
Director
Date: 9th January 2026

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Called up share capital €	Profit and loss account €	Total equity €
At 1 January 2024	100	89,361	89,461
Comprehensive income for the year			
Profit for the year	-	19,699	19,699
	<hr/>	<hr/>	<hr/>
At 1 January 2025	100	109,060	109,160
Comprehensive income for the year			
Profit for the year	-	24,024	24,024
	<hr/>	<hr/>	<hr/>
At 31 December 2025	<u>100</u>	<u>133,084</u>	<u>133,184</u>

The notes on pages 4 to 7 form part of these financial statements.

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the Statement of Changes in Equity and the related notes constitute the individual financial statements of Moree Village Management Company Limited for the financial year ended 31st December 2025.

Moree Village Management Company Limited is a limited company incorporated and domiciled in Ireland. The registered office is located at RBK House, Irishtown, Athlone, Co. Westmeath. The company registration number is 609846.

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), applying section 1A of that standard.

Currency

The financial statements have been presented in the Euro Currency (€) which is also the functional currency of the company. In instances where the amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.2 Turnover (continued)

- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

2.4 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including the director, during the year was as follows:

	2025	2024
	No.	No.
Employees	<u>1</u>	<u>1</u>

4. Debtors

	2025	2024
	€	€
Amounts owed by group undertakings	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

5. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Corporation tax	718	189
Taxation and social insurance	557	1,484
Other creditors	-	-
Accruals	627	627
	<u>1,902</u>	<u>2,300</u>

MOREE VILLAGE MANAGEMENT COMPANY LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

6. Related party transactions

The company has availed of the exemption contained in FRS 102 'Related Party Transactions' from the requirement to disclose transactions with fellow group companies who are wholly owned members of the same group.

7. Contingencies

There were no contingencies or commitments at 31st December 2025.

8. Capital commitments

There were no capital commitments at the year-end 31st December 2025.

9. Post balance sheet events

There have been no significant events affecting the company since the year end.

10. Controlling party

The company is a wholly owned subsidiary of Athlone Greenwich Limited a company incorporated in Ireland with a registered office address at RBK House, Irishtown, Athlone, Co. Westmeath. The ultimate controlling party is Fiachra McLoughlin and Orla Donnelly.

11. Approval of financial statements

The director approved these financial statements for issue on 9th January 2026