

KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Company Number: 393690

KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
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KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

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

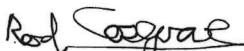
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements 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.

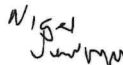
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. 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.

Signed on behalf of the board



Rod Cosgrave
Director

20 January 2026



Nigel Newman
Director

20 January 2026

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF KILLEGLAND HALL OWNERS'
MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
PURSUANT TO SECTION 356(1) AND 356(2) OF THE COMPANIES ACT 2014**

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Killeglend Hall Owners' Management Company Company Limited by Guarantee ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial year ended 30 June 2025 on pages 7 to 11 which the directors of Killeglend Hall Owners' Management Company Company Limited by Guarantee propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On 20 January 2026 we reported to the members on the company's financial statements for the financial year ended 30 June 2025 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Killeglend Hall Owners' Management Company Company Limited by Guarantee ('the company') for the financial year ended 30 June 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF KILLEGLAND HALL OWNERS'
MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
PURSUANT TO SECTION 356(1) AND 356(2) OF THE COMPANIES ACT 2014**

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF KILLEGLAND HALL OWNERS'
MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
PURSUANT TO SECTION 356(1) AND 356(2) OF THE COMPANIES ACT 2014**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

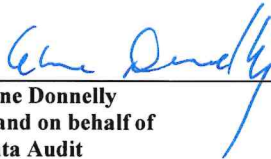
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed."



Celine Donnelly
for and on behalf of
Strata Audit
Statutory Audit Firm
3 Harmony Court
Harmony Row
Dublin 2


20 January 2026

We certify that the auditor's report on pages 4 - 6 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.



David Robertson
Qualitas Property Partners Limited
Secretary

20 January 2026



Rod Cosgrave
Director

20 January 2026

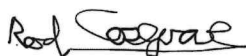
KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 30 JUNE 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	73,923	116,765
Cash and cash equivalents		105,520	65,736
		<u>179,443</u>	<u>182,501</u>
Creditors: amounts falling due within one year	7	(24,795)	(35,298)
Net Current Assets		154,648	147,203
Total Assets less Current Liabilities		154,648	147,203
Reserves			
Sinking fund	10	48,549	24,349
Income and expenditure account		106,099	122,854
Members' Funds		154,648	147,203

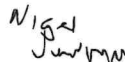
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Killeglan Hall Owners' Management Company Company Limited by Guarantee, state that -
The company has relied on the specified exemption contained in section 352 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 20 January 2026 and signed on its behalf by:



Rod Cosgrave
Director



Nigel Newman
Director

KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2025

	Retained surplus €	Sinking Fund reserve €	Total €
At 1 July 2023	93,074	70,564	163,638
Deficit for the financial year	(16,435)	-	(16,435)
Other movements in Members' Funds	46,215	(46,215)	-
At 30 June 2024	122,854	24,349	147,203
Surplus for the financial year	7,445	-	7,445
Other movements in Members' Funds	(24,200)	24,200	-
At 30 June 2025	106,099	48,549	154,648

KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

1. GENERAL INFORMATION

Killeglan Hall Owners' Management Company Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 393690. The registered office of the company is Unit A, 2nd Floor, Citywest Shopping Centre, Citywest, Dublin 24. The company is a non-profit making organisation established for the purpose of taking ownership of, and responsibility for managing, maintaining and repairing the common areas of the residential at Killeglan Hall, Ashbourne, Co. Meath. The company meets the definition of an owner's management company under the Multi Unit Developments Act 2011. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income represents the reimbursement due to the company by members of the costs incurred by the management company in the maintenance of the common areas for the accounting period. The owners are liable to their share of the company's annual expenses and sinking fund contribution based on the floor area of the unit owned by them.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

The company has obtained exemption from the Revenue commissioners in respect of Corporation tax, it being a company not carrying on a business for the purpose of making a profit.

Sinking Fund Contributions

In accordance with Section 19 of the Multi - Unit Developments Act 2011, the company must establish a sinking fund to fund non-routine maintenance and other non-routine costs that may arise from time to time. The Sinking Fund is not guaranteed to cover all unexpected costs of a non-recurring nature. These funds are held in a separate designated bank account and are allocated to a special reserve titled "sinking fund reserve". Sinking fund contributions are recognized as income in the Income and Expenditure account in the period in which large, non-regular repair and maintenance work is undertaken. The company has set up a separate designated bank account, and contributions have been made to same. Further transfers may be made to the sinking fund from liquid resources in each financial period.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

4. COMMON AREAS AND LOCATION

In accordance with the MUD Act 2011, legal title to the common areas of the development have been transferred to the management company. The common areas are not included in these financial statements as they were acquired at no cost and the Directors consider that these assets have no value separate from the residential units.

5. SERVICE CHARGES

There are 121 Units (2024 : 121 Units) in the multi-unit development from which the company is entitled to receive service charges. The annual service charge and sinking fund contribution is based on the floor area of the unit (relative to the overall size of the development).

The annual service charge for the year ended 30th June 2025 was €303,303 (2024: €268,092).

6. DEBTORS	2025	2024
	€	€
Trade debtors	48,597	87,008
Other debtors	4,607	7,857
Prepayments	20,719	21,900
	<u>73,923</u>	<u>116,765</u>

A bad debt provision of €31,025 included in the financial statements for the year ended 30th June 2025 against long outstanding debtors which directors feel will not be recovered.

7. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Payments received on account	6,457	2,805
Trade creditors	10,525	22,882
Other creditors	4,843	212
Accruals	2,970	9,399
	<u>24,795</u>	<u>35,298</u>

8. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

9. RESERVES

	Income and expenditure account	Sinking fund reserve	Total
	€	€	€
At 1 July 2024	122,854	24,349	147,203
Surplus/(deficit) for the financial year	7,445		7,445
Other movements	(24,200)	24,200	-
At 30 June 2025	<u>106,099</u>	<u>48,549</u>	<u>154,648</u>

KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

10. SINKING FUND

	€
At 1 July 2024	24,349
Transfer to Sinking Fund Reserve	24,200
	48,549
At 30 June 2025	48,549

As per section 19(7) of the MUD Act 2011, 'The contributions made to the sinking fund shall be held in a separate account and in a manner, which identifies these funds as belonging to the Sinking fund.' The Company's deposit bank account has a balance of €48,698. The annual contribution of €24,200 has been transferred after year end from the current account to the deposit account. The board continues to take steps to build up the sinking fund to meet future expenditure on the estate of a non current nature.

11. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 30 June 2025.

12. RELATED PARTY TRANSACTIONS

The related parties of Killeglan Hall Owners' Management Company Company Limited by Guarantee, as defined by Section 33.2 of FRS 102 as adapted by Section 1A, the nature of the relationship and the extent of transactions with them are summarized below:

Directors of the Company

The directors of the company were billed service charges on units held by them in the development. The amount outstanding due from directors (connected parties) at the year ended 30 June 2025 was €(18) (2024: €(502)). The level of service charges billed was in line with other members and the directors did not receive any favorable conditions. The level of service charges billed was in line with other members. The directors did not receive any remuneration during the year.

Managing Agent

Qualitas Property Partners Limited were engaged by the directors of the company to act as managing agents, as such they are deemed related party. Transactions entered into between Qualitas Property Partners Limited and the company are summarized below:

Agent Fees: €24,557 (2024: €24,557).

Secretarial Fees: €615 (2024: €1230).

Sundry : €679 (2024: €1,305).

Maintenance visits : €8,619 (2024: €11,763).

Building : €47,888 (2024: €NIL).

Balance owed at the year end to Qualitas Property Partners Limited is €3,539 (2024: €3,353).

13. CONTROLLING INTEREST

The Company is controlled by its members, who are all apartment owners. It is the members responsibility to elect management to look after the affairs of the company.

14. POST-BALANCE SHEET EVENTS

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

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 20 January 2026.

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS
OF KILLEGLAND HALL OWNERS' MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
PURSUANT TO SECTION 356(2) OF THE COMPANIES ACT 2014

'We have examined:

- (i) the abridged financial statements for the financial year ended 30 June 2025 on pages 7 to 11 which the directors of Killeglan Hall Owners' Management Company Company Limited by Guarantee propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

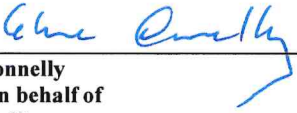
It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Killeglan Hall Owners' Management Company Company Limited by Guarantee ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).



Celine Donnelly
for and on behalf of
Strata Audit
Statutory Audit Firm
3 Harmony Court
Harmony Row
Dublin 2

20 January 2026