

Company Number: 364698

**The County Infirmary Portlaoise Property Management Company Company
Limited By Guarantee**

Abridged Financial Statements

for the financial year ended 31 December 2025

**The County Infirmary Portlaoise Property Management Company Company
Limited By Guarantee
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**The County Infirmary Portlaoise Property Management Company Company
Limited By Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Aidan O'Connell
Director

10 March 2026

Helen Mueller
Director

10 March 2026

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF THE COUNTY INFIRMARY PORTLAOISE PROPERTY 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 The County Infirmary Portlaoise Property 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 micro companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial year ended 31 December 2025 on pages 8 to 12 which the directors of The County Infirmary Portlaoise Property 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 18 March 2026 we reported to the members on the company's financial statements for the financial year ended 31 December 2025 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of The County Infirmary Portlaoise Property Management Company Company Limited By Guarantee ('the company') for the financial year ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- have been properly prepared in accordance with FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime";
- have been properly prepared in accordance with the requirements of the Companies Act 2014 applicable to micro companies; and
- meet the requirements to be presumed under Section 336 (3A) the Companies Act 2014 to give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its surplus for the financial year then ended.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF THE COUNTY INFIRMARY PORTLAOISE PROPERTY MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE pursuant to section 356(1) and 356(2) 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 4 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.

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 and restrictions on use

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 and for being satisfied that they comply with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the legal requirements applicable to micro company financial statements, and are thereby presumed, in law, to give a true and fair view. The financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures. The financial reporting framework applicable to micro companies is a compliance framework and not a fair presentation framework. The

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS
OF THE COUNTY INFIRMARY PORTLAOISE PROPERTY
MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
pursuant to section 356(1) and 356(2) of the Companies Act 2014**

directors are responsible 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.

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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 7, which is to be read as an integral part of our report.

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."

Frank McMahon
for and on behalf of
MCMAHON AUDITORS AND ACCOUNTANTS LIMITED
Chartered Accountants and Statutory Audit Firm
9-10 Academy Street
Kildare Town
Co. Kildare

18 March 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.

Helen Mueller
Secretary

10 March 2026

Aidan O'Connell
Director

10 March 2026

**The County Infirmary Portlaoise Property Management Company Company
Limited By Guarantee
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

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 County Infirmary Portlaoise Property Management Company Company
Limited By Guarantee
BALANCE SHEET**

as at 31 December 2025

| | Notes | 2025 € | 2024 € |
|---|-------|-----------------|-----------------|
| Fixed Assets | | | |
| Tangible assets | 10 | 5,201 | 7,804 |
| Current Assets | | | |
| Debtors | 11 | 6,710 | 3,074 |
| Cash at bank and in hand | | 144,737 | 239,842 |
| | | <u>151,447</u> | <u>242,916</u> |
| Creditors: amounts falling due within one year | 12 | (38,322) | (28,359) |
| Net Current Assets | | <u>113,125</u> | <u>214,557</u> |
| Total Assets less Current Liabilities | | <u>118,326</u> | <u>222,361</u> |
| Reserves | | | |
| Capital reserves and funds | 14 | 59,247 | 163,824 |
| Income and expenditure account | 14 | 59,079 | 58,537 |
| Members' Funds | | <u>118,326</u> | <u>222,361</u> |

We as Directors of The County Infirmary Portlaoise Property 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 micro companies' regime.

Approved by the board on 10 March 2026 and signed on its behalf by:

Aidan O'Connell
Director

Helen Mueller
Director

The County Infirmary Portlaoise Property Management Company Company Limited By Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

The County Infirmary Portlaoise Property Management Company Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 364698. The registered office of the company is Stradbrook Caretakers Office, Stradbrook Apartments, Stradbally Road, Portlaoise, Co. Laois which is also the principal place of business of the company. 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 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Income

Income represents amounts receivable charged to owners in respect of properties for which they own in the development.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

| | |
|---------------------|---------------------|
| Plant and machinery | - 15% Straight line |
|---------------------|---------------------|

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price (including transaction costs) less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price (including transaction costs).

Taxation

The company does not come within the charge to corporation tax as it carries on a business of mutual trading. The company is not subject to tax on trading with its own members on the basis that an entity cannot make a taxable profit out of trading with itself.

**The County Infirmary Portlaoise Property Management Company Company
Limited By Guarantee**

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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. Going concern

The board have considered the appropriateness of the going concern assumption and consider it appropriate to prepare the financial statements on a going concern basis.

4. 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.

5. Common areas and location

The common areas are located at Stradbrook Apartments, Stradbally Road, Portlaoise, Co. Laois.

On the 2nd March 2018, G&L Property Investments Limited, the Developer, conveyed their legal and beneficial interest in the common areas of the apartment complex to the company and the company commenced to undertake the management obligations as set out in the various legal agreements entered into by the company.

6. Service Charges

In accordance with the Multi-Unit Developments Acts 2011, the service charges were agreed by the members at an Annual General Meeting on 10th March 2025.

7. Insurance

The amount of insurance cover which has been put in place in respect of the development for the year was €68,000,000 in respect of the buildings & €926,000 in respect of commercial rent. The level of insurance cover has been agreed with the insurance broker and is thought to be sufficient.

| | | |
|--|-------------------|-------------------|
| 8. Operating surplus | 2025 | 2024 |
| | € | € |
| Operating surplus is stated after charging: | | |
| Depreciation of tangible assets | 2,603 | 2,603 |
| | <u> </u> | <u> </u> |

9. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

| | | |
|-------|-------------------|-------------------|
| | 2025 | 2024 |
| | Number | Number |
| Staff | 1 | 1 |
| | <u> </u> | <u> </u> |

**The County Infirmary Portlaoise Property Management Company Company
Limited By Guarantee**

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

| 10. Tangible assets | Plant and machinery | Total |
|--|--------------------------------|--------------|
| | € | € |
| Cost | | |
| At 1 January 2025 | 17,350 | 17,350 |
| | <hr/> | <hr/> |
| At 31 December 2025 | 17,350 | 17,350 |
| | <hr/> | <hr/> |
| Depreciation | | |
| At 1 January 2025 | 9,546 | 9,546 |
| Charge for the financial year | 2,603 | 2,603 |
| | <hr/> | <hr/> |
| At 31 December 2025 | 12,149 | 12,149 |
| | <hr/> | <hr/> |
| Net book value | | |
| At 31 December 2025 | 5,201 | 5,201 |
| | <hr/> <hr/> | <hr/> <hr/> |
| At 31 December 2024 | 7,804 | 7,804 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 11. Debtors | 2025 | 2024 |
| | € | € |
| Trade debtors | 1,205 | 2,933 |
| Prepayments | 5,505 | 141 |
| | <hr/> | <hr/> |
| | 6,710 | 3,074 |
| | <hr/> <hr/> | <hr/> <hr/> |
| 12. Creditors | 2025 | 2024 |
| Amounts falling due within one year | € | € |
| Payments received on account | 18,418 | 9,917 |
| Trade creditors | 3,744 | 5,726 |
| Taxation | 3,644 | 3,848 |
| Accruals | 12,516 | 8,868 |
| | <hr/> | <hr/> |
| | 38,322 | 28,359 |
| | <hr/> <hr/> | <hr/> <hr/> |

13. 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 € 1.

**The County Infirmary Portlaoise Property Management Company Company
Limited By Guarantee**

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

14. Reserves

| | Income and expenditure account € | Sinking fund reserve € | Total € |
|--|---|---------------------------------|----------------|
| At 1 January 2025 | 58,537 | 163,824 | 222,361 |
| Surplus for the financial year | 52,811 | | 52,811 |
| Other movements | (52,269) | 52,269 | - |
| Transfer from reserves to profit and loss account | | (156,846) | (156,846) |
| | <u>59,079</u> | <u>59,247</u> | <u>118,326</u> |
| At 31 December 2025 | <u>59,079</u> | <u>59,247</u> | <u>118,326</u> |

During the year, an amount of €156,846 was paid from the Sinking Fund reserve for the non-routine works. The directors are of the opinion that this expenditure is expenditure of a non recurring nature and it was approved as such at the AGM held in accordance with the requirements of the Multi-Unit Developments Act 2011.

In addition, the current year Sinking Fund contributions of €52,269 were transferred to the Sinking Fund reserve from the surplus for the year of €52,811 for future non-routine expenditure. So, the net decrease in the Sinking Fund reserve is €104,577 in the current year.

15. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

16. Related party transactions

Service charges of €47,770 were levied on the Directors (held office during the year) of the company for units in the development for which they own. Service charges of €813 levied on the directors were unpaid during the year and remain outstanding at the year end.

17. Controlling interest

The company is controlled by the members of the company. The members of the company constitute the owners of the properties in the development known as Stradbally Road, Portlaoise, Co. Laois.

18. Post-Balance Sheet Events

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 March 2026.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS
of The County Infirmary Portlaoise Property 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 31 December 2025 on pages 8 to 12 which the directors of The County Infirmary Portlaoise Property 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 The County Infirmary Portlaoise Property 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 micro companies).

Frank McMahon
for and on behalf of
MCMAHON AUDITORS AND ACCOUNTANTS LIMITED
Chartered Accountants and Statutory Audit Firm
9-10 Academy Street
Kildare Town
Co. Kildare

18 March 2026
