

**Windyridge Lehaunstown House Ltd**

**Unaudited Abridged Financial Statements  
For the financial year ended 31<sup>st</sup> December 2025**

**Company No: 702144**

**Windyridge Lehaunstown House Ltd**

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**Windyridge Lehaunstown House Ltd**

Company Information

Directors	Paul Harvey Justin Harvey
Secretary	Paul Harvey
Company Number	702144
Registration Office	112 Rochestown Avenue Dun laoghaire Co Dublin
Bankers	Bank Of Ireland Kill O The Grange Co Dublin

## Windyridge Lehaunstown House Ltd

### Statement of Directors' responsibilities and declaration on unaudited Financial statements

The Directors made the following statement in respect of the unaudited financial statements:

#### General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the director to prepare financial statements for each financial year. Under that law the director have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the director must not approve the financial statements unless they 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 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 director is 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.

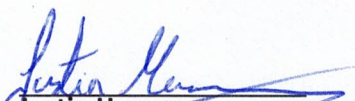
The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable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

-The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 December 2025

On behalf of the board

  
Paul Harvey  
Director

Dated: 22 February 2025

  
Justin Harvey  
Director

Dated: 22 February 2025

**Windyridge Lehaunstown House Ltd****Balance Sheet****As at 31st Dec 2025**

		Dec-25	Dec-24
<b>Fixed Assets</b>			
Tangible Assets	3	€3,851,596	€3,534,539
Investment in WN&GC Ltd	4	€100	€100
		<u>€3,851,796</u>	<u>€3,534,639</u>
<b>Current Assets</b>			
Debtors	5	€200	€200
Investment	6	€2,876,934	€2,814,244
Bank Account		€690,668	€97,712
VAT		€26,542	€13,825
		<u>€3,594,344</u>	<u>€2,925,981</u>
<b>Current: Amounts falling due within one year</b>	7	<u>€2,182,353</u>	<u>€2,754,859</u>
Net current Assets		<u>€1,411,991</u>	<u>€171,122</u>
<b>Total Assets less Current Liabilities:</b>		<u>€5,263,687</u>	<u>€3,705,761</u>
<b>Creditors : amounts falling due after more than one year</b>		€0	€0
<b>Total Assets less Total Liabilities:</b>		<u><u>€5,263,687</u></u>	<u><u>€3,705,761</u></u>
<b>Capital &amp; Reserves</b>			
Share Capital	8	€200	€200
P & L Account		€5,263,487	€3,705,561
<b>Equity attributable to owners of the company</b>		<u><u>€5,263,687</u></u>	<u><u>€3,705,761</u></u>

**Windyridge Lehauntsown House Ltd**


**Balance Sheet (Continued)**

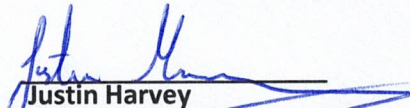
As at 31<sup>st</sup> Dec 2025

**We as Directors of Windyridge Lehaunstown House Ltd, 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 359 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) 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 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 Companies Act 2014; and has done so on the grounds 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 Companies Act 2014.

**Approved by the board on 22nd February 2026 and signed on its behalf by:**

  
\_\_\_\_\_  
**Paul Harvey**  
Director

  
\_\_\_\_\_  
**Justin Harvey**  
Director

## Notes to the Abridged Financial Statements For the year ended 31 Dec 2025

### 1. General Information

Windyridge Lehaunstown House Ltd is a company Limited by shares incorporated in the Republic of Ireland. The registered office of the company is 112 Rochestown Avenue Dun Laoghaire. The Nature of the company's operations and its principal activities are set out in the Directors Report. 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 year ended 31 Dec 2022 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax. The company has not started trading and will commence once planning permission has been received and the garden centre has been built

#### Tangible fixed assets and depreciation

Tangible fixed assets other than the freehold land and buildings are stated at cost less depreciation with a full years depreciation charged in the first year of acquisition. Depreciation is provide for at 12.5% in line with Capital Allowances.

Plant & Machinery	12.5%
Fixture, Fittings & Equipment	12.5%
Motor Vehicles	12.5%

#### Stock

Stock is valued at the lower of cost and net realisable value. There is currently no Stock.

#### Related Party Loans

Windyridge Nurseries & Garden Centre Ltd have loaned Windyridge Lehaunstown House Ltd €2,182,353. Common Directors and shareholders of both companies.

#### Investments

The company's investments are classified as financial assets and measured in accordance with the applicable financial reporting framework. Measured at fair value with changes recognized in the Profit and Loss Account with gains and losses recorded in the Other Comprehensive income.

#### Borrowing costs

There are no borrowing costs

#### 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 and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the profit and loss Account.

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 3. Tangible Assets

	New Centre	Property	Total
Open Bal at 01.01.2025	€1,375,838	€2,158,700	€3,534,539
Additions	€317,057		€317,057
<b>Balance at 31.12.2025</b>	<b>€1,692,895</b>	<b>€2,158,700</b>	<b>€3,851,596</b>
NBV at 31.01.2025	€1,375,838	€2,158,700	€3,534,538
<b>NBV at 31.12.2025</b>	<b>€1,692,895</b>	<b>€2,158,700</b>	<b>€3,851,596</b>

4. Investment	30-Dec-25	31-Dec-24
Investment	€100	€100

Windyridge Lehaustown House Limited Purchased 100 "A" Ord Shares on 16th November 2023

5. Debtors	30-Dec-25	31-Dec-24
Amounts Falling due within one year	€200	€200

6. Investment	30-Dec-25	31-Dec-24
Zurich Investment market value	€287,934.00	€2,814,244
Book cost value €2,600,000		

7. Creditors: amount falling due within one year	30-Dec-25	31-Dec-24
Other Creditors	€2,494	€0
Related Party Loans	€2,179,859	€2,754,859
	<b>€2,182,353</b>	<b>€2,754,859</b>

(Related Party loan repayable to Windyridge Nurseries & Garden Centre Ltd)

8. Share Capital	30-Dec-25	31-Dec-24
Authorised equity	€1,000,000	€1,000,000

Allotted, called up and fully paid	30-Dec-25	31-Dec-24
200 Ordinary of €1 each (note 7)	€200	€200
1 Golden Share of €1 each	0	0
	<b>€200</b>	<b>€200</b>

**9. Directors' interests**

The directors' beneficial interests in the shares of the company were as stated below.

	30-Dec-25	31-Dec-24
Ordinary of €1 each		
Paul Harvey	€100	€100
Justin Harvey	€100	€100

**10. Post-Balance Sheet Events**

There has been no significant events affecting the company since the financial period-end.

**11. Approval of financial statements**

The directors approved the financial statements on the 22<sup>nd</sup> February 2026

