

Newtownmanor W8 Owners Management Company C L G
Directors' Report and Unaudited Financial Statements
for the financial year ended 27 August 2025

Newtownmanor W8 Owners Management Company C L G

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Newtownmanor W8 Owners Management Company C L G

DIRECTORS AND OTHER INFORMATION

Directors Shane Kerrigan
Tom Mc Morrow

Company Secretary Shane Kerrigan

Company Number 656039

Accountants terry mc intyre
The Mall
Ballyshannon
Co.Donegal
Ballyshannon
F94Y778

Newtownmanor W8 Owners Management Company C L G

DIRECTORS' REPORT

for the financial year ended 27 August 2025

The directors present their report and the unaudited financial statements for the financial year ended 27 August 2025.

Principal Activity and Review of the Business

Operating an owners management company.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 27 August 2025.

Financial Results

The surplus for the financial year amounted to €0 (2024 - €0).

Directors and Secretary

The directors who served throughout the financial year were as follows:

Shane Kerrigan
Tom Mc Morrow

The secretary who served throughout the financial year was Shane Kerrigan.

There were no changes in shareholdings between 27 August 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at .

Signed on behalf of the board

Shane Kerrigan
Director

Tom Mc Morrow
Director

19 March 2026

Newtownmanor W8 Owners Management Company C L G

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 27 August 2025

The directors are responsible for preparing the Directors' 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 directors to prepare financial statements for each financial year. Under that law, the directors 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 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. 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

Shane Kerrigan
Director

Tom Mc Morrow
Director

19 March 2026

Newtownmanor W8 Owners Management Company C L G

ACCOUNTANTS REPORT

to the Board of Directors on the Compilation of the unaudited financial statements of Newtownmanor W8 Owners Management Company C L G for the financial year ended 27 August 2025

In accordance with the engagement letter dated 19 March 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 27 August 2025 as set out on pages 7 to 10 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Newtownmanor W8 Owners Management Company C L G, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 27 August 2025 your duty to ensure that Newtownmanor W8 Owners Management Company C L G has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Newtownmanor W8 Owners Management Company C L G. You consider that Newtownmanor W8 Owners Management Company C L G is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Newtownmanor W8 Owners Management Company C L G. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

TERRY MC INTYRE

The Mall
Ballyshannon
Co. Donegal
Ballyshannon
F94Y778

19 March 2026

Newtownmanor W8 Owners Management Company C L G

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 27 August 2025

| | Notes | 2025 € | 2024 € |
|---------------------------------------|-------|-----------------|-----------------|
| Tax on surplus | 4 | - | - |
| Surplus for the financial year | | <u>-</u> | <u>-</u> |
| | | <u><u>-</u></u> | <u><u>-</u></u> |

The company has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on 19 March 2026 and signed on its behalf by:

Shane Kerrigan
Director

Tom Mc Morrow
Director

Newtownmanor W8 Owners Management Company C L G

BALANCE SHEET

as at 27 August 2025

| | 2025 | 2024 |
|---------------------------------|----------|----------|
| Notes | € | € |
| Members' (Deficit)/Funds | - | - |

The financial statements have been prepared in accordance with the small companies' regime.

We as Directors of Newtownmanor W8 Owners Management Company C L G, 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 358 are satisfied,

(c) the members 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 financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 19 March 2026 and signed on its behalf by:

Shane Kerrigan
Director

Tom Mc Morrow
Director

Newtownmanor W8 Owners Management Company C L G

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 27 August 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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 income 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. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income and Expenditure Account.

2. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

4. Tax on surplus

| | 2025 | 2024 |
|---|-------------------|-------------------|
| | € | € |
| Analysis of charge in the financial year | | |
| Current tax: | | |
| Corporation tax | - | - |
| | <u> </u> | <u> </u> |

No charge to tax arises due to tax losses incurred.

Newtownmanor W8 Owners Management Company C L G

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 27 August 2025

5. 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.

6. Capital commitments

The company had no material capital commitments at the financial year-ended 27 August 2025.

7. Post-Balance Sheet Events

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

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 March 2026.