

*DRAFT FINANCIAL STATEMENTS 3 March 2026*

**P.D. Properties Limited**

**Unaudited Financial Statements**

**for the financial year ended 31 December 2025**

**Draft**

## **P.D. Properties Limited**

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**P.D. Properties Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Patrick Doyle
<b>Company Secretary</b>	Shane Doyle
<b>Company Number</b>	744563
<b>Registered Office and Business Address</b>	6 Lough Sillian Lodge, Cavan
<b>Accountants</b>	FPR Chartered Accountants 1 Watermill Lawn Raheny Dublin 5

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## **P.D. Properties Limited**

# **CHARTERED ACCOUNTANTS REPORT** **to the Director on the Compilation of the unaudited financial statements of P.D.** **Properties Limited** **for the financial year ended 31 December 2025**

In accordance with the engagement letter 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 31 December 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of P.D. Properties Limited, 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 Director 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 director for our work or for this report.

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

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that P.D. Properties Limited 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 profit of P.D. Properties Limited. You consider that P.D. Properties Limited 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 P.D. Properties Limited. 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.

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**FPR**

Chartered Accountants and Chartered Accountant  
1 Watermill Lawn  
Raheny  
Dublin 5

**Date:** \_\_\_\_\_

**P.D. Properties Limited**  
**INCOME STATEMENT**  
for the financial year ended 31 December 2025

	2025 €	2024 €
<b>Profit</b>	<u>          </u> -	<u>          </u> -

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**P.D. Properties Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	<b>2025</b>	2024
	€	€
Prepayments and accrued income	<b>100</b>	100
<b>Net Current Assets</b>	<b>100</b>	100
<b>Total Assets less Current Liabilities</b>	<b>100</b>	100
<b>Net Assets</b>	<b>100</b>	100
<b>Capital and Reserves</b>	<b>100</b>	100

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of P.D. Properties Limited, 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 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 Director and authorised for issue on \_\_\_\_\_ :**

\_\_\_\_\_  
**Patrick Doyle**  
**Director**

# P.D. Properties Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

P.D. Properties Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 744563. The registered office of the company is 6 Lough Sillian Lodge,, Cavan 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.

#### 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.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### 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 Statement of Financial Position 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 Statement.

#### Ordinary share capital

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

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

### 3. Appropriation of Income Statement

	2025 €	2024 €
Profit brought forward	-	-
<b>Profit carried forward</b>	<b>-</b>	<b>-</b>

### 4. Post-Balance Sheet Events

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

**P.D. Properties Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on \_\_\_\_\_.

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