

Registered number: 370239

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
**(A Company Limited by Guarantee)**

**UNAUDITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2025**

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
**(A Company Limited by Guarantee)**

**COMPANY INFORMATION**

<b>Directors</b>	Michael Morrissey Christina Morrissey
<b>Company secretary</b>	Michael Morrissey
<b>Registered number</b>	370239
<b>Registered office</b>	5 Lapps Quay Cork T12 RW7D
<b>Accountants</b>	Crowleys DFK Limited Chartered Accountants 5 Lapps Quay Cork T12 RW7D

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
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**CONTENTS**

	Page
<b>Directors' Report</b>	1
<b>Directors' Responsibilities Statement</b>	2
<b>Accountants' Report</b>	3
<b>Statement of Income and Retained Earnings</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 - 7

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
**(A Company Limited by Guarantee)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 JULY 2025**

The directors present their annual report and unaudited financial statements for the year ended 31 July 2025.

**Principal activities**

The principal activity of the company is to carry on business property management services undertaking the management of property of common areas and all other related parties activities.

**Directors**

The names of the persons who at any time during the financial year of the company were directors are as follows:

Michael Morrissey  
Christina Morrissey

**Company Secretary**

The company secretary throughout the financial year was Michael Morrissey.

**Directors and secretary and their interests**

The company is limited by guarantee without a share capital and therefore the directors do not hold any beneficial interests at the balance sheet date.

**Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 5 Lapps Quay, Cork, T12 RW7D.

**Post balance sheet events**

There have been no significant events affecting the Company since the year end.

This report was approved by the board and signed on its behalf.

  
\_\_\_\_\_  
Michael Morrissey  
Director

Date: 26/3/26

  
\_\_\_\_\_  
Christina Morrissey  
Director

Date: 26.3.26

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
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**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**FOR THE YEAR ENDED 31 JULY 2025**

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard, which is issued by the Financial Reporting Council ('relevant financial reporting framework').

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, of the surplus or deficit for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

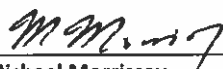
- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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 and 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.

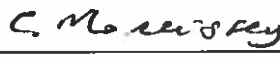
**Directors' declaration on unaudited financial statements**

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Crowleys DFK Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 July 2025.

On behalf of the board

  
\_\_\_\_\_  
Michael Morrissey  
Director

Date: 26/7/26

  
\_\_\_\_\_  
Christina Morrissey  
Director

Date: 26.5.26

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BALLYCLERIHAN MANAGEMENT COMPANY CLG  
FOR THE YEAR ENDED 31 JULY 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Ballyclerihan Management Company CLG for the year ended 31 July 2025 which comprise the Statement of Income and Retained Earnings, the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Ballyclerihan Management Company CLG, as a body, in accordance with the terms of our engagement letter dated 03 February 2026. Our work has been undertaken solely so that we might compile the financial statements of Ballyclerihan Management Company CLG 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 the Board of Directors of Ballyclerihan Management Company CLG, as a body, 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 Ballyclerihan Management Company CLG and its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet as at 31 July 2025 your duty to ensure that Ballyclerihan Management Company CLG has kept proper accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of Ballyclerihan Management CLG at the end of its financial year and its surplus or deficit for that financial year, and otherwise comply with the provision of the Companies Act 2014 relating to financial statements so far as they are applicable to Ballyclerihan Management CLG. You consider that Ballyclerihan Management Company CLG is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Ballyclerihan Management Company CLG. For this reason, we have not verified the 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 financial statements.

**Crowleys DFK Limited**  
Chartered Accountants  
5 Lapps Quay  
Cork  
T12 RW7D  
Date:

[www.crowleysdfk.ie](http://www.crowleysdfk.ie)

16/17 College Green, Dublin, D02 V078 | +353 1 679 0800  
5 Lapps Quay, Cork, T12 RW7D | +353 21 427 2900

Company Directors: James O'Connor FCA Edward Murphy FCA CTA

A full list of Crowleys DFK Partners can be found on our website

Crowleys DFK Limited trading as Crowleys DFK. Registered Office: 16/17 College Green, Dublin D02 V078. Company No: 393878.

A member firm of  DFK International a worldwide association of independent firms.

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in Ireland (ICAI).  
Chartered Accountants Ireland is the operating name of ICAI.

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
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**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**FOR THE YEAR ENDED 31 JULY 2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
<b>Surplus/(deficit) for the financial year</b>		<u>          -</u>	<u>          -</u>

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
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**BALANCE SHEET**  
**AS AT 31 JULY 2025**

	2025	2024
	€	€
<b>Total assets less current liabilities</b>	-	-
<b>Net assets</b>	-	-
<b>Capital and reserves</b>		
<b>Total funds</b>	-	-

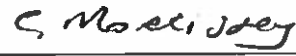
We, as directors of Ballyclerihan Management Company CLG, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial year and of its surplus or deficit 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.

The financial statements were approved and authorised for issue by the board:

  
\_\_\_\_\_  
Michael Morrissey  
Director

Date: 26/3/26

  
\_\_\_\_\_  
Christina Morrissey  
Director

Date: 26.3.26

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**1. General information**

These financial statements comprising the Statement of Income and Retained Earnings, the Balance Sheet, and the related notes constitute the individual financial statements of Ballyclerihan Management Company CLG for the financial year ended 31 July 2025.

Ballyclerihan Management Company CLG is a company limited by guarantee (registered under Part 18 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 370239). The registered office is 5 Lapps Quay, Cork, T12 RW7D. The nature of the company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS102), applying section 1A of that standard.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014. The company qualifies as a small company for the year, as defined by Section 280A of the Act, and has applied the rules of the 'Small Companies Regime' in accordance with Section 280C of the Act and Section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Going concern**

The company does not currently trade and it is not a going concern. The financial statements have been prepared on the going concern basis on the grounds that there is no material difference between the going concern basis and any other basis under which the financial statements could have been prepared.

**BALLYCLERIHAN MANAGEMENT COMPANY CLG**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**4. Employees**

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

**5. Company status**

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

**6. Approval of financial statements**

The board of directors approved these financial statements for issue on