

**Lionra Co-Housing CLG**

**Company Number: 623409**

**Lionra Co-Housing CLG**

**Small audit exempt company**

**Financial Statements for the financial year ended 27 March 2025**

# Lionra Co-Housing CLG

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## **Lionra Co-Housing CLG**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Michael Frister Mark Girling
<b>Company Secretary</b>	Mark Girling
<b>Company Number</b>	623409
<b>Registered Office and Business Address</b>	The Workhouse Prologue, Callan Co Kilkenny

## Lionra Co-Housing CLG

### DIRECTORS' REPORT

for the financial year ended 27 March 2025

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

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

The company did not trade during the financial year

#### Directors and Secretary

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

Michael Frister  
Mark Girling

The secretaries who served during the financial year were:

Mark Girling

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

#### Future Developments

The company plans to commence activities in due course.

#### Post Balance Sheet Events

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

#### 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 engaged appropriately qualified accounting personnel and have maintained appropriate accounting systems. The accounting records are located at the company's office at The Workhouse Prologue, Callan, Co Kilkenny.

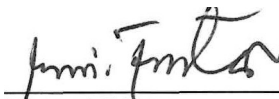
#### Signed on behalf of the Board



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**Mark Girling**  
Director

22 December 2025



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**Michael Frister**  
Director

22 December 2025

## Lionra Co-Housing CLG

### DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 27 March 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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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.


Signed on behalf of the Board



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**Mark Girling**  
Director

**22 December 2025**



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**Michael Frister**  
Director

**22 December 2025**

## Lionra Co-Housing CLG

### INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 27 March 2025

Nil balances during the year ended 27 March 2025.

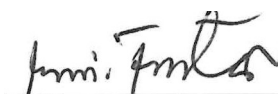
The company did not trade during the financial year and received no income and incurred no expenditure. During the financial year the company made neither a profit nor a loss.

Approved by the board on 22 December 2025 and signed on its behalf by:



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**Mark Girling**  
Director



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**Michael Frister**  
Director

## Lionra Co-Housing CLG

### BALANCE SHEET

as of 27 March 2025

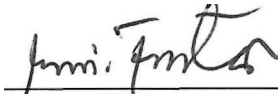
Nil balances as of 27 March 2025

Approved by the board on 22 December 2025 and signed on its behalf by:



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**Mark Girling**  
Director



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**Michael Frister**  
Director

## Lionra Co-Housing CLG

### SMALL COMPANY AUDIT EXEMPTION

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime Chapter 15, Part 6 of the Companies Act 2014, and confirm compliance with audit exemption conditions and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

**We, as directors of Lionra Co-Housing CLG, 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 s.358 are satisfied,**
- (c) the members of the company have not served a notice on the company under s.334(1) in accordance with s.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.**

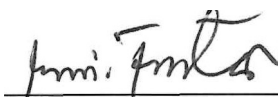
Signed on behalf of the Board



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**Mark Girling**  
Director

22 December 2025



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**Michael Frister**

Director

22 December 2025

## Lionra Co-Housing CLG

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 27 March 2025

#### 1. General Information

Lionra Co-Housing CLG is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 623409. The registered office of the company is The Workhouse Prologue, Callan, Co Kilkenny which is also the principal place of business of the company. 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 financial year ended 27 March 2025 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 dormant (inactive) basis and in accordance with the historical cost. 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.

#### 3. 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. No activity occurred during the year.

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 27 March 2025

### **4. 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.

### **5. Capital commitments**

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

### **6. Post-Balance Sheet Events**

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

### **7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 22 December 2025.