

**Registration number 424756**

**Fountainview Management Company Company Limited by Guarantee**

**(A Company Limited by Guarantee and not having a Share Capital)**

**Abridged Accounts**

**For The Year Ended 31st July 2025**

**Fountainview Management Company Company Limited by Guarantee  
(A Company Limited by Guarantee and not having a Share Capital)**

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**Fountainview Management Company Company Limited by Guarantee  
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**Directors and other information**

Directors	Paul Simon Alan Simon
Secretary	Paul Simon
Company number	424756
Registered office	Derryvunny Corrigeenroe Boyle Co Roscommon
Accountants	Noel Carr & Co Chartered Accountants Castle Street Roscommon
Bankers	Allied Irish Bank Kells Co Meath
Solicitors	BCM Hamby Wallace 88 Harcourt Street Dublin 2.

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**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**Directors of the company**

The directors and secretary who served during the year and their interests in the company are as stated below:

Paul Simon  
Alan Simon

**Company secretary**

Paul Simon

The directors and secretary who served during the year did not have any interests in the company.

The original report was approved by the board on 30 March 2026 and signed on its behalf by Paul Simon and Alan Simon.

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**Statement of directors responsibilities and declaration on unaudited financial statements**

**General responsibilities**

The directors are responsible for preparing the Annual 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" as issued by the the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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**

In relation to the financial statements as set out on pages 4 to 7 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Noel Carr & Co, Chartered Accountants, all the company's accounting records and provided all the information, books or documents 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 31st July 2025.

On behalf of the board

Paul Simon

Alan Simon

**Paul Simon  
Director**

**Alan Simon  
Director**

30th March 2026

**Fountainview Management Company Company Limited by Guarantee**  
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**Abridged balance sheet**  
**as at 31 July 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Current assets</b>					
Debtors		26,572		28,662	
Cash at bank and in hand		12,679		2,803	
		<u>39,251</u>		<u>31,465</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(2,735)</u>		<u>(235)</u>	
<b>Net current assets</b>			<u>36,516</u>		<u>31,230</u>
<b>Total assets less current liabilities</b>			<u>36,516</u>		<u>31,230</u>
<b>Net assets</b>			<u><u>36,516</u></u>		<u><u>31,230</u></u>
<b>Reserves</b>					
Other reserves			28,777		23,491
Revenue reserves account			7,739		7,739
<b>Members' funds</b>			<u><u>36,516</u></u>		<u><u>31,230</u></u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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 Section 353.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

**The notes on pages 6 to 7 form an integral part of these financial statements.**

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The abridged accounts were approved by the Board on 30 March 2026 and signed on its behalf by

Paul Simon

Alan Simon

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**Paul Simon**

**Alan Simon**

**Director**

**Director**

**The notes on pages 6 to 7 form an integral part of these financial statements.**

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**Notes to the abridged financial statements**  
**for the year ended 31 July 2025**

**1. Statement of accounting policies**

**Statement of Compliance**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Income policy**

Turnover represents the total value of service charges received and receivable during the year.

**1.3. Taxation**

The company is limited by guarantee under the terms of the Companies Acts 2014 and is not established for the profit or gain of its members. The company is solely trading for the mutual benefit of its members and accordingly is not liable to Corporation Tax in the current period.

**2. Employees**

There were no employees during the year apart from the directors.

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**Notes to the abridged financial statements**  
**for the year ended 31 July 2025**

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**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 August 2024	850	850
At 31 July 2025	850	850
<b>Depreciation</b>		
At 1 August 2024	850	850
At 31 July 2025	850	850
At 31 July 2024	-	-
<b>Cost</b>		
At 31 July 2024	850	850
<b>Depreciation</b>		
At 31 July 2024	850	850

**4. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**5. Approval of financial statements**

The board of directors approved these financial statements for issue on 30 March 2026.