

Company registration number: 296452

**Distillery Court Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 31 May 2025

Distillery Court Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

Contents

	Page
Directors and other information	1
Balance sheet	2
Notes to the financial statements	3 - 4

Distillery Court Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors and other information

Directors	Maeve McCormack Seamus Preston
Secretary	Maeve McCormack
Company number	296452
Registered office	C/O Neptune Estate Agents & Financial Advisers 1 Bridge Street Sligo F91 A252
Accountants	Casey Kavanagh & Company 44 John Street Sligo
Bankers	Allied Irish Bank 26 Stephen Street Sligo
Solicitors	O'Connor Johnson Solicitors Ballymote Co Sligo

Distillery Court Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 31/05/25

	2025		2024	
	€	€	€	€
Current assets	15,973		13,818	
Prepayments and accrued income	12,439		9,600	
		28,412		23,418
Net current assets		<u>28,412</u>		<u>23,418</u>
Total assets less current liabilities		28,412		23,418
Accruals and deferred income		(1,007)		(7,083)
Net assets		<u><u>27,405</u></u>		<u><u>16,335</u></u>
Capital and reserves		<u><u>27,405</u></u>		<u><u>16,335</u></u>

We, as directors of Distillery Court Management Company 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 section 358 of the Companies Act 2014 are satisfied;
- (c) the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 12th August 2025 and signed on behalf of the board by:

Maeve McCormack
 Director

Seamus Preston
 Director

Distillery Court Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements
Financial year ended 31/05/25

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Distillery Court Management Company CLG for the financial year ended 31st May 2025.

Distillery Court Management Company CLG is a private company limited by guarantee, incorporated and registered in the Republic of Ireland and the company's registration number is 296452. The address of the registered office is C/O Neptune Estate Agents & Financial Advisers, 1 Bridge Street, Sligo, F91 A252.

Currency

The financial statements have been presented in the Euro currency (€).

2. Accounting policies and measurement bases

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Entities Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Income is recognised on a receivable basis.

Financial Instruments

Other financial assets

Other financial assets, including trade debtors are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Distillery Court Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements (continued)
Financial year ended 31/05/25

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit and loss and repayments plus cumulative interest expenses incurred.

3. Limited by guarantee

The company is one limited by guarantee not having a share capital.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	15,933	762
Profit for the financial year	11,070	14,908
Transfer from Sinking Fund	-	263
At the end of the financial year	<u>27,003</u>	<u>15,933</u>

In addition to the profit and loss account balance above, the company has a sinking fund reserve balance of €402 at 31 May 2025.