



**Company Number: 311191**

**Duleek Court Yard Company Limited By Guarantee**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

# Duleek Court Yard Company Limited By Guarantee

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Accountants' Report	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Notes to the Financial Statements	8 - 10

**Duleek Court Yard Company Limited By Guarantee  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Sean Tallon Dmitriji Borisov
<b>Company Secretary</b>	Dmitriji Borisov
<b>Company Number</b>	311191
<b>Registered Office and Business Address</b>	2 The Courtyard Main Street Duleek Co.Meath
<b>Accountants</b>	O'Gorman Brannigan Purtill & Co. Limited Chartered Accountants 22 Bridge Street Ringsend Dublin 4 D04X6W4 Ireland

# **Duleek Court Yard Company Limited By Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 July 2025

The directors made the following statement in respect of the unaudited financial statements:

## **"General responsibilities**

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 that 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. 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 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 O'Gorman Brannigan Purtill & Co. Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and 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 financial year ended 31 July 2025."

## **Signed on behalf of the board**

**Sean Tallon**  
Director

**9 October 2025**

**Dmitriji Borisov**  
Director

**9 October 2025**

**Duleek Court Yard Company Limited By Guarantee  
CHARTERED ACCOUNTANTS REPORT  
to the Board of Directors on the Compilation of the unaudited Abridged financial  
statements of Duleek Court Yard Company Limited By Guarantee  
for the financial year ended 31 July 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 abridged financial statements of the company for the financial year ended 31 July 2025 as set out on pages 6 to 10 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and 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 Board of Directors of Duleek Court Yard Company Limited By Guarantee, as a body, 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 Board of Directors 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 Board of Directors, as a body, 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 July 2025 your duty to ensure that Duleek Court Yard Company Limited By Guarantee 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 deficit of Duleek Court Yard Company Limited By Guarantee. You consider that Duleek Court Yard Company Limited By Guarantee 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 abridged financial statements of Duleek Court Yard Company Limited By Guarantee. 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 abridged financial statements.

**O'GORMAN BRANNIGAN PURTILL & CO. LIMITED**

Chartered Accountants  
22 Bridge Street  
Ringsend  
Dublin 4  
D04X6W4  
Ireland

**9 October 2025**

# Duleek Court Yard Company Limited By Guarantee

## STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	222	267
<b>Current Assets</b>			
Debtors	6	6,291	6,082
Cash and cash equivalents		826	981
		7,117	7,063
<b>Creditors: amounts falling due within one year</b>	7	(1,689)	(1,582)
<b>Net Current Assets</b>		5,428	5,481
<b>Total Assets less Current Liabilities</b>		5,650	5,748
<b>Reserves</b>			
Retained earnings	9	5,650	5,748
<b>Members' Funds</b>		5,650	5,748

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime 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 Duleek Court Yard Company Limited By Guarantee, 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 members of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 9 October 2025 and signed on its behalf by:

Sean Tallon  
Director

Dmitriji Borisov  
Director

**Duleek Court Yard Company Limited By Guarantee**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 July 2025

	<b>Retained earnings</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 August 2023</b>	5,072	5,072
Surplus for the financial year	<u>676</u>	<u>676</u>
<b>At 31 July 2024</b>	5,748	5,748
Deficit for the financial year	<u>(98)</u>	<u>(98)</u>
<b>At 31 July 2025</b>	<u><b>5,650</b></u>	<u><b>5,650</b></u>

# Duleek Court Yard Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

Duleek Court Yard Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 311191. The registered office of the company is 2 The Courtyard, Main Street, Duleek, Co.Meath which is also the principal place of business of the company. The company holds the freehold of the common areas of a development of eight houses at Main Street, Duleek, Co.Meath. 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 31 July 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 going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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.

#### Income

Turnover comprises the subscriptions fee of Duleek court's residents.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	N/A
Fixtures, fittings and equipment	-	15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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.

## Duleek Court Yard Company Limited By Guarantee

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

<b>3. Operating (deficit)/surplus</b>	<b>2025</b>	2024
	€	€
<b>Operating (deficit)/surplus is stated after charging:</b>		
Depreciation of tangible assets	<b>45</b>	45
	<u>          </u>	<u>          </u>

#### 4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

#### 5. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 August 2024	13	474	487
At 31 July 2025	13	474	487
<b>Depreciation</b>			
At 1 August 2024	-	220	220
Charge for the financial year	-	45	45
At 31 July 2025	-	265	265
<b>Net book value</b>			
At 31 July 2025	<b>13</b>	<b>209</b>	<b>222</b>
At 31 July 2024	13	254	267

#### 6. Debtors

	<b>2025</b>	2024
	€	€
Trade debtors	<b>6,291</b>	6,082
	<u>          </u>	<u>          </u>

#### 7. Creditors

<b>Amounts falling due within one year</b>	<b>2025</b>	2024
	€	€
Other creditors	<b>519</b>	519
Accruals	<b>1,170</b>	1,063
	<u>          </u>	<u>          </u>
	<b>1,689</b>	1,582
	<u>          </u>	<u>          </u>

#### 8. 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 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.

**Duleek Court Yard Company Limited By Guarantee**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

**9. Income Statement**

	2025	2024
	€	€
At 1 August 2024	<b>5,748</b>	5,072
(Deficit)/surplus for the financial year	<b>(98)</b>	676
At 31 July 2025	<b>5,650</b>	5,748

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 July 2025.

**11. Related party transactions**

The directors of the company were billed Management charges on units held by them in the development. The level of service charges billed was in line with other members and the directors did not receive favourable conditions.

**12. Events After the End of the Reporting Period**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 9 October 2025.