

Company registration number: 362466

Oyster Cove Management Company Ltd
Unaudited abridged financial statements
for the financial year ended 31st December 2025

Oyster Cove Management Company Ltd

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Oyster Cove Management Company Ltd

Directors and other information

Directors	Andrea McDonnell Judith Roche
Secretary	Andrea McDonnell
Company number	362466
Registered office	3 Upper Ely Place Dublin 2
Business address	3 Upper Ely Place Dublin 2
Accountants	Grogans 4/5 High Street Galway
Bankers	Allied Irish Bank The Square Clifden Co.Galway

Oyster Cove Management Company Ltd

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by 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 profit or loss 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 and then apply them consistently;
- make judgments 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 profit or loss 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.

Andrea McDonnell
Director

Judith Roche
Director

16th March 2026

Oyster Cove Management Company Ltd

Balance sheet As at 31st December 2025

	2025		2024	
	€	€	€	€
Current assets	9,143		7,135	
Prepayments and accrued income	600		600	
	<u> </u>	9,743	<u> </u>	7,735
Creditors: amounts falling due within one year		<u>(9,731)</u>		<u>(7,723)</u>
Net current assets		<u>12</u>		<u>12</u>
Total assets less current liabilities		12		12
Net assets		<u>12</u>		<u>12</u>
Capital and reserves		<u>12</u>		<u>12</u>

We, as directors of Oyster Cove Management Company Ltd 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 shareholders 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 16th March 2026 and signed on behalf of the board by:

Andrea McDonnell
Director

Judith Roche
Director

Oyster Cove Management Company Ltd

Notes to the abridged financial statements Financial year ended 31st December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 3 Upper Ely Place, Dublin 2.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover represents reimbursement of service charges incurred as adjusted by charges either invoiced and not credited as income in previous year or carried forward to future years.

4. Related party transactions

Oyster Cove Management Company Ltd owns the common areas concerned with six houses in Kilkerrin, Connemara, Co. Galway. These are the six houses that contribute to the service charges of the Company. The director's Andrea McDonnell and Judith Roache hold an interest in a property each in this estate.