

Company registration number: 745091

**Avourwen Elms Management
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements
for the financial year ended 31 December 2025**

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**Avourwen Elms Management
Company limited by guarantee**

Directors and other information

Directors	Damien Manley Gabriel Manley
Secretary	Martina O'Hanlon
Company number	745091
Registered office	Main Street Duleek Co. Meath
Accountants	Landy Muldoon & Co 13/14 The Bullring Drogheda Co. Louth

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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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

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Balance sheet
As at 31 December 2025

	31/12/25	31/12/24
	€	€
Current assets	8,844	-
Net current assets/(liabilities)	<u>8,844</u>	<u>-</u>
Total assets less current liabilities	8,844	-
Accruals and deferred income	(2,980)	-
Net assets	<u><u>5,864</u></u>	<u><u>-</u></u>
Capital and reserves	<u><u>5,864</u></u>	<u><u>-</u></u>

We, as directors of Avourwen Elms Management 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 12 March 2026 and signed on behalf of the board by:

Damien Manley
Director

Gabriel Manley
Director

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

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Main Street, Duleek, Co. Meath.

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.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company incurred no significant transactions during the current financial year or prior financial period.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

4. Limited by guarantee

The company is one limited by guarantee and does not have a share capital. The liability of each member, in the event of the company being wound up, is €1.00.

5. Appropriations of profit and loss account

	31/12/25	31/12/24
	€	€
At the start of the financial year	-	-
Profit for the financial year	5,864	-
At the end of the financial year	<u>5,864</u>	<u>-</u>