

Grattan Court East Duplex Owners Management CLG
602276
Unaudited Abridged Financial Statements
31 December 2025

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Names of Directors and Other Information

Company registration number	602276
Place of registration	Dublin, Republic of Ireland
Legal form of company	CLG (Company Limited by Guarantee)
Registered office and principal address	12/13 Grattan Court East Off Lower Mount Street Dublin 2, D02 XH34 Republic of Ireland
Directors	Mizow, Paul Schmidt López-Laguna, Sandra
Secretary	Schmidt López-Laguna, Sandra

DIRECTORS' ANNUAL REPORT

The directors present their report and the financial statements for the year ended 31 December 2025.

The Company is limited by guarantee not having a share capital.

Financial Results

The surplus for the year amounted to €99 (2024: €68).

During the year, the company had assets of €468 (2024: €342) and liabilities of €369 (2024: €274).

Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

Mizow, Paul
Schmidt López-Laguna, Sandra

The secretary who served during the year were:

Schmidt López-Laguna, Sandra

The company does not have a share capital; therefore, there are no shareholdings.

The directors need not retire by rotation.

Future Developments

The company plans to continue its present activities and current trading levels.

Post Balance Sheet Events

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

Statement on Relevant Audit Information

As far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 12/13 Grattan Court East, Dublin 2.

On behalf of the board

Paul Mizow

Paul Mizow
Director
02 February 2026

Sandra Schmidt López-Laguna

Sandra Schmidt López-Laguna
Director
02 February 2026

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish law requires the directors to prepare financial statements for each financial year that give a true and fair view of the company's assets, liabilities, and financial position as at the end of the financial year and of the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities, and financial position as at the end of the financial year and the profit or loss of the company for the financial year. In preparing these 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;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and 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 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, and enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited. The directors 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.

On behalf of the board

Paul Mizow

Paul Mizow
Director
02 February 2026

Sandra Schmidt López-Laguna

Sandra Schmidt López-Laguna
Director
02 February 2026

BALANCE SHEET

	2025	2024
Current Assets		
Cash and cash equivalents	468	342
Creditors: Amounts falling due within one year	<u>(369)</u>	<u>(274)</u>
Net Current Assets (Liabilities)	<u>99</u>	<u>68</u>
Total Assets less Current Liabilities	<u>99</u>	<u>68</u>
Reserves		
Income and expenditure account	<u>99</u>	<u>68</u>
Equity attributable to owners of the company	<u>99</u>	<u>68</u>

We, as directors of Grattan Court East Duplex Owners Management Company Limited by Guarantee, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- 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 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 company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

On behalf of the board

Paul Mizow

Paul Mizow
Director
02 February 2026

Sandra Schmidt López-Laguna

Sandra Schmidt López-Laguna
Director
02 February 2026

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Grattan Court East Duplex Owners Management Company Limited by Guarantee is a company incorporated in the Republic of Ireland. The registered office of the company is 12/13 Grattan Court East, Off Lower Mount Street, Dublin 2, D02 XH34, Republic of Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. 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 year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's second set of financial statements prepared in accordance with FRS 102.

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.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

3. ADOPTION OF FRS 102

This is the fourth set of financial statements prepared by Grattan Court East Duplex Owners Management Company Limited by Guarantee in accordance with accounting standards

issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company has been using this standard since incorporation (12 April 2017).

4. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 12-month period from 01 January 2025 to 31 December 2025.

5. EMPLOYEES

The company has no employee's.

6. CAPITAL COMMITMENTS

The company had no material capital commitments at the period-end 31 December 2025.

7. POST-BALANCE SHEET EVENTS

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

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 02 February 2026.