

Registration Number 769712

Fisherman's Row Management CLG
(A Company Limited by Guarantee and not having a Share Capital)

Abridged accounts

for the period ended 31 December 2025

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(A Company Limited by Guarantee and not having a Share Capital)

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Directors and other information

Directors	Cormac Hegarty Marion Hegarty	
Company number	769712	
Registered office	Ardnagrena Reengaroga Island Baltimore Co. Cork P18 H295	
Business address	Ardnagrena Reengaroga Island Baltimore Cork P18 H295	
Member Details	Marion Creedon Hegarty Cormac Hegarty	(Chairperson) (Secretary)

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Extract from the Directors' report
for the period ended 31 December 2025

The directors present their extract report and the unaudited balance sheet for the period ended 31 December 2025.

Events since the balance sheet date

There has been no material events since the balance sheet date. The company is set up to manage the finished development of three properties which have not yet completed, hence no transactions in the company to date.

Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

This report was approved by the Board on 12 February 2026 and signed on its behalf by

.....
Cormac Hegarty
Director

Fisherman's Row Management CLG
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Abridged balance sheet
as at 31 December 2025

	31 December 2025	
Notes	€	€

		=====
Reserves		=====
		=====

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and the Republic of Ireland.

We, as directors of Fisherman's Row Management 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 s.358 Companies Act 2014 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2) Companies Act 2014,

(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,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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.

The abridged accounts were approved by the Board on 12 February 2026 and signed on its behalf by
On behalf of the board.

.....
Cormac Hegarty
Director

.....
Marion Hegarty
Director

Fisherman's Row Management CLG
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Notes to the abridged financial statements
for the period ended 31 December 2025

1. Statement of 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

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

1.1. Basis of preparation

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

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

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

1.2. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

3. Transactions with directors

There were no related party transactions with the directors during the period.

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Notes to the abridged financial statements
for the period ended 31 December 2025

..... continued

4. Company Limited by Guarantee

The company is one limited by guarantee not having a share capital. The liability of the members, in the event of the company being wound up is €1.

5. Accounting Periods

The current accounts are for a 16 month period ending 31 December 2025.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 12 February 2026.