

Company Number: 756162

89 St. Stephens Green Owners Management Company Limited By Guarantee

Annual Report and Unaudited Abridged Financial Statements

For Year Ended 30th April 2025

For Year Ended 30th April 2025

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Directors' Responsibilities Statement and Declaration on Unaudited Financial Statements

The directors are responsible for preparing the Annual Report and the statutory financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare statutory financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with FRS102, the Financial reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. Under company law, the directors shall 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 end of the financial period, and of the profit or loss of the company for that financial period 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 judgements and estimates that are reasonable and prudent
- State whether the statutory financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and not the effect and the reasons for any material departure from those standards.
- Prepare the statutory 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 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 them to ensure that the statutory 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 as set out on pages 2 to 5:

- The directors approve these statutory 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 all the company's accounting records and provided all the information, books or 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 year ended 30th April 2025

On behalf of the board

Dated: 10 March 2026

Paul Murray

Isabel Milano

Secretary

Director

**ABRIDGED BALANCE SHEET
AS AT 30th April 2025**

Note	<i>2024</i>
<u>CURRENT ASSETS</u>	0
<u>CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR</u>	0
<u>NET CURRENT ASSETS</u>	<u>0</u>
Total Assets Less Current Liabilities	0
<u>Accruals and Deferred Income</u>	<u>0</u>
<u>NET Liabilities</u>	<u>0</u>
<u>CAPITAL AND RESERVES</u>	<u>0</u>
Capital And reserves	<u>0</u>

We, as directors of 89 St. Stephens Green Owners Management Company Limited By Guarantee, state that:

- a) The company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014,
- b) The company is availing itself of the exemption on the grounds that section 359 are satisfied,
- c) The shareholders of the company have not served notice on the company under s.334(1) in accordance with s.334(2).
- d) The directors acknowledge the obligations of the company, under this Act, to-
 - (i) 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
 - (ii) otherwise comply with the provisions of this Act 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 and authorised for issue on 10th March 2026
and signed on its behalf by:

Paul Murray
Secretary

Isabel Milano
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

**Notes to the Abridged Financial Statements
AS AT 30th April 2025**

1 General Information

89 St. Stephens Green Owners Management Company Limited By Guarantee incorporated and registered in Ireland. Registratoion number of the company is 756162. The registered office of the company is Dublin 2. 89 St. Stephen's Green, which is also the principal place of business of the company. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 102.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3 Appropriation of Income Statement

	Apr-25
Surplus brought forward	0
Profit/(Loss) for the financial year	0
	<hr/>
	0
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4 Going concern

The financial statements have been prepared on the going concern basis, which assumes that the company will continue in operational existence for the foreseeable future having adequate funds to meet its obligations as they fall due. The directors are satisfied that it remains appropriate for the financial statements to be prepared on a going concern basis.

5 Post-Balance Sheet Events

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

6 Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10th Mar 2025.