

Company registration number: 719542

**An Lumann Owners Management Company
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 31 December 2024

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**An Lumann Owners Management Company
Company Limited by Guarantee**

Directors and other information

Directors	Chris Carroll Mark Redmond
Secretary	Mark Redmond
Company number	719542
Registered office	1st Floor, Block 10-4 Blanchardstown Business Park Blanchardstown Dublin D15 X98N
Accountants	Xeinadin Accountancy Services Limited 18 Railway Road Cavan

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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.

Chris Carroll
Director

Mark Redmond
Director

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Balance sheet
As at 31 December 2024

	2024		2023	
	€	€	€	€
Current assets	14,973		31,665	
Prepayments and accrued income	7,108		6,386	
	<u>22,081</u>		<u>38,051</u>	
Creditors: amounts falling due within one year		(17,813)		(22,785)
Net current assets		<u>4,268</u>		<u>15,266</u>
Total assets less current liabilities		4,268		15,266
Accruals and deferred income		(2,439)		(1,845)
Net assets		<u><u>1,829</u></u>		<u><u>13,421</u></u>
Capital and reserves		<u><u>1,829</u></u>		<u><u>13,421</u></u>

We, as directors of An Lumann Owners Management Company 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 11 February 2026 and signed on behalf of the board by:

Chris Carroll
 Director

Mark Redmond
 Director

An Lumann Owners Management Company
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Notes to the abridged financial statements
Financial year ended 31 December 2024

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 1st Floor, Block 10-4, Blanchardstown Business Park, Blanchardstown, Dublin, D15 X98N.

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.

Income

In accordance with Generally Accepted Accounting Practice in Ireland, revenue from property management services is recognised as contract activity progresses and the resultant income is recognised to reflect the service providers partial or complete performance of the contract.

For unit holders/tenants where collectability is not assured, revenue is recognised when it is probable that the economic benefits associated with the transaction will flow to the company. A provision for bad and doubtful debts is recognised where Directors deem that collectability is not assured.

Income & Expenditure

Income and expenses are included in the Financial Statements as they become receivable or due.

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**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2024**

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4. Limited by guarantee

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

5. Debtors

	2024	2023
	€	€
Trade debtors	14,460	13,485
Other debtors	332	-
Prepayments	7,108	6,386
	<u>21,900</u>	<u>19,871</u>

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 February 2026.