

Company registration number: 387722

T.D. Management Company Limited
Unaudited abridged financial statements
for the financial year ended 30 June 2025

T.D. Management Company Limited

**Balance sheet
As at 30 June 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	3	100		100	
			100		100
Current assets					
Debtors	4	4		4	
Cash at bank and in hand		553		73	
		557		77	
Creditors: amounts falling due within one year					
	5	(984)		(625)	
Net current liabilities			(427)		
Total assets less current liabilities			(327)	(548)	
Net liabilities			(327)	(448)	
Capital and reserves					
Called up share capital presented as equity			4		4
Profit and loss account			(331)		(452)
Shareholders deficit			(327)	(448)	

These 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 Republic of Ireland'.

The notes on pages 3 to 4 form part of these abridged financial statements.

T.D. Management Company Limited

**Balance sheet (continued)
As at 30 June 2025**

We, as directors of T.D. Management Company Limited 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 section 359 of the Companies Act 2014 are satisfied;
- the shareholders 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 22 January 2026 and signed on behalf of the board by:

.....
David O'Connor
Director

.....
Anthony Kelly
Director

The notes on pages 3 to 4 form part of these abridged financial statements.

T.D. Management Company Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. 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.

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.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

T.D. Management Company Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(452)	922
Profit/(loss) for the financial year	121	(1,374)
At the end of the financial year	<u>(331)</u>	<u>(452)</u>

3. Tangible assets

	Freehold property	Total
	€	€
Cost		
At 01/07/24 and 30/06/25	<u>100</u>	<u>100</u>
Depreciation		
At 01/07/24 and 30/06/25	<u>-</u>	<u>-</u>
Carrying amount		
At 30/06/25	<u>100</u>	<u>100</u>
At 30/06/24	<u>100</u>	<u>100</u>

4. Debtors

	2025	2024
	€	€
Trade debtors	<u>4</u>	<u>4</u>

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	-	625
Accruals	<u>984</u>	<u>-</u>
	<u>984</u>	<u>625</u>

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 22 January 2026.