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**Gardenview Property Management Company CLG**

**Unaudited abridged financial statements**

**for the financial year ended 31 March 2025**

# Gardenview Property Management Company CLG

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## Gardenview Property Management Company CLG

### 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.

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

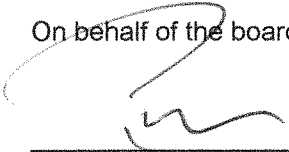
Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must 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 financial year end date 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 judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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 or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities and financial position of the company to be determined with reasonable accuracy, enable them to ensure that the 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.

On behalf of the board

  
\_\_\_\_\_  
Patrick Lannen  
Director

  
\_\_\_\_\_  
Diarmuid Moloney  
Director

Date: 27 January 2026

**Gardenview Property Management Company CLG**

**Directors responsibilities statement**

In relation to the financial statements as set out on pages 7-14

- . The directors approve these 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 to F.D.C. and Associates Ltd., the company's accounting records and provided all the information 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 31 March 2025.

On behalf of the board



Patrick Lannen  
**Director**



Diarmuid Moloney  
**Director**

Date: 27 January 2026

**Gardenview Property Management Company CLG**

**Balance sheet  
As at 31 March 2025**

	Note	2025	€	2024	€
<b>Current assets</b>					
Debtors	3	430		430	
Cash at bank and in hand		9,651		9,116	
		10,081		9,546	
<b>Creditors: amounts falling due within one year</b>					
	4	(5,281)		(4,846)	
<b>Net current assets</b>			4,800		4,700
<b>Total assets less current liabilities</b>			4,800		4,700
<b>Net assets</b>			4,800		4,700
<b>Capital and reserves</b>					
Deferred Income - Sinking fund		4,800		4,700	
<b>Members funds</b>			4,800		4,700

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

We, as directors of Gardenview Property Management Company CLG 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 358 of the Companies Act 2014 are satisfied;
- 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);
- 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.

**The notes on pages 5 to 6 form part of these abridged financial statements.**

**Gardenview Property Management Company CLG**


**Balance sheet (continued)  
As at 31 March 2025**

These abridged financial statements were approved by the board of directors on 27 January 2026 and signed on behalf of the board by:



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Patrick Lannen  
**Director**



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Diarmuid Moloney  
**Director**

The notes on pages 5 to 6 form part of these abridged financial statements.

## Gardenview Property Management Company CLG

### Notes to the abridged financial statements Financial year ended 31 March 2025

#### 1. Accounting policies and measurement bases

##### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

##### **Turnover**

Turnover represents the total amount of Management fees charged for the year.

##### **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.

##### **Income and Expenditure**

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

Expenses include VAT where applicable as the company cannot reclaim it.

##### **Sinking fund reserve**

In accordance with the indenture between the management company and the lessees, an annual charge is levied on the lessees to provide a reserve fund for future expenses, liabilities or payments whether certain or contingent and whether obligatory or discretionary. An allocation of € 100 was made to this reserve in the current year.

##### **Accruals**

Accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

##### **Cashflow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

##### **Taxation**

The company has obtained exemption from the Revenue Commissioners in respect of Corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

##### **Cash at bank**

Cash at bank includes a current account and a deposit account (Sinking Fund). Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**Gardenview Property Management Company CLG**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 March 2025**

**2. Limited by guarantee**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1)

**3. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Other debtors	430	430
	<u>430</u>	<u>430</u>

**4. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Accruals	1,019	996
Deferred income	4,262	3,850
	<u>5,281</u>	<u>4,846</u>

**5. Member funds**


	<b>Members' General Fund</b>	<b>Sinking Fund</b>	<b>Total</b>
	€	€	€
Opening Balance as at 1 April 2023	-	4,700	4,700
Excess of Income over Expenditure	-	-	-
Sinking fund utilised in the year	-	100	100
Transfer to/(from) Sinking Fund	-	-	-
Closing Balance as at 31 March 2024	<u>-</u>	<u>4,800</u>	<u>4,800</u>

**6. Insurance**

The amount of insurance cover which has been put in place in respect of the development for the year was €1,402.52 (31/03/2024: €1,264.91). The level of insurance cover has been agreed with the insurance broker and is thought to be sufficient.


**7. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 27 January 2026.



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Patrick Lannen  
**Director**



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Diarmuid Moloney  
**Director**