3-4 CANADA STREET MANAGEMENT COMPANY LIMITED
(A Company limited by guarantee, without a share capital)
DIRECTORS' REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

Registered No. 364982

3-4 Canada Street Management Company Limited is a company limited by guarantee, without a share capital and is availing itself of the audit exemption provided for by Section 352 of the Companies Act 2014

Reports and unaudited financial statements

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3-4 CANADA STREET MANAGEMENT COMPANY LIMITED

Directors and other information

Directors:	Justin Caffrey Shane Kelly
Secretary:	Justin Caffrey
Bankers:	Bank of Ireland, The Quay, Waterford.
Solicitors:	Nolan Farrell & Goff. Newtown, Waterford
Registered office:	Suite 19, The Atrium, Maritana Gate, Canada Street, Waterford
Company registered number:	364982

3-4 CANADA STREET MANAGEMENT COMPANY LIMITED

Directors' Report

The directors present their annual report and unaudited statutory financial statements for the year ended 31 July 2025.

PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The principal activity of the company continued to be that of building management of 3-4 Canada St. Waterford.

SURPLUS

The surplus for the financial year amounted to €0 (2024 €0).

STATUS

The liability of the members is limited.
Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding 1.

PRINCIPAL RISKS AND UNCERTAINTIES

The directors continually review economic factors that affect the company's business but currently see no short term risks to the business.

POST BALANCE SHEET EVENTS

There were no post balance sheet events.

DIRECTORS

Mr. Justin Caffrey will remain as director of the company. Mr Shane Kelly was appointed as director during the year and Mr. Greg Byrne and Mr. Thomas Reddy resigned.

ACCOUNTING RECORDS

The directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep accounting records for the company. To this end we employ Caffco Business Planning Ltd to prepare the accounts. Our accounting records are kept at Top Floor, 3-4 Canada Street, Waterford.

On behalf of the board

______________________ ____________________

Director Director

Date: 13-1-26

3-4 CANADA STREET MANAGEMENT COMPANY LIMITED

Statement of directors’ responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those 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 note 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 the 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 page 7:

(a) 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.

(b) 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 ending 31 of July 2025.

On behalf of the board

____________ ___________ Date: 13-01-2026

Director Director

Accountants' Report to the Directors on the Unaudited Statutory Financial Statements of 3-4 Canada Street Management Company Limited

We have compiled the statutory financial statements set out on pages 7 to 9 of 3-4 Canada Street Management Company Limited (company limited by guarantee) for the year ended 31st July 2025.

Respective Responsibilities of Directors and Accountants

As described on page 5 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of 3-4 Canada Street Management Company Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Date: 13-01-2026

3-4 CANADA STREET MANAGEMENT COMPANY LIMITED
BALANCE SHEET (abridged)
FOR YEAR ENDED 31st JULY 2025

	Current Year 2025 €	Previous Year 2024 €
Current assets		
• Debtors	11,311	1,337
• Cash at bank and in hand	2,302	9,033
	13,614	10,370
Creditors: amounts falling due within one year	5,759	4,548
Net current assets (liabilities)	7,855	5,823
Total assets less current liabilities	7,855	5,823
Reserves		
Capital reserves and funds	7,856	5,823
Members funds	7,856	5,823

We as directors of 3-4 Canada Street Management Company Limited 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

On behalf of the board

Shane Kelly
Director

Justin Caffrey
Director

Dated: 13-01-2026

1. ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention
The financial statements are prepared under the historical cost convention.

Cash flow statement
The company has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classed as a small company.

Income
Income is comprised of net service charges and sinking fund contributions received and receivable from unit holders/tenants for the period.

Expenditure
Expenses are included in the Financial Statements as they fall due. Expenses include VAT where applicable as the company cannot reclaim it.

Sinking fund reserve
The sinking fund represents a specific building investment fund reserve to be used only for the purpose of discharging expenditure reasonably incurred on refurbishment, improvement and/or maintenance of a non-recurring nature. The sinking fund is not guaranteed to cover all unexpected costs of a non-recurring nature. Contributions to the sinking fund are billed each financial period as agreed with the owners/tenants. Further transfers may be made to the sinking fund from liquid resources in each financial period.

Taxation
The company is limited by guarantee under the Companies Act 2014 and is not established for the profit or gains of its members. The company is solely trading for the mutual benefit of its members and accordingly is not liable to Corporation Tax in the current period.

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.

2. CONTINGENT LIABILITIES

There were no contingencies at the year ended 31st July 2025.

3-4 CANADA STREET MANAGEMENT COMPANY LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR YEAR ENDED 31st JULY 2025 continued

	Current Year 2025 €	Previous Year 2024 €
3. Debtors & Prepayments		
Trade debtors	11,311	1,337
Prepayments	-	0
	11,311	1,337
4. Creditors		
Amounts falling due within one year		
Other creditors	-	-
Accruals	5,759	4,548
	5,759	4,548

5. Reserves	**2025 Sinking Fund €**	**2024 Sinking Fund €**
At 1 August 2024	5,823	3,707
Surplus/(deficit) for the year	(467)	(384)
Other Movements	2,500	2,500
At 31 July 2025	7,856	5,823

6. Reconcilition of Movements in Members Funds	**2025 €**	**2024 €**
Surplus/Deficit for year	(467)	(384)
Other recognised gain or losses	2,500	2,500
Net deduction from/addition to members funds	2,033	2,116
Opening members funds	5,823	3,707
Closing members funds	7,856	5,823