

Company Number: 346821

**Gort Na Greine Management Company Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# Gort Na Greine Management Company Limited

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# Gort Na Greine Management Company Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash at bank and in hand		4,941	5,638
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<b>(5,115)</b>	<b>(5,103)</b>
<b>Net Current (Liabilities)/Assets</b>		<b>(174)</b>	<b>535</b>
<b>Total Assets less Current Liabilities</b>		<b>(174)</b>	<b>535</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		10	10
Other reserves	5	2,621	3,330
Retained earnings	5	(2,805)	(2,805)
<b>Shareholders' (Deficit)/Funds</b>		<b>(174)</b>	<b>535</b>

We as Directors of Gort Na Greine 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 financial 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 micro companies' regime.

**Approved by the board on 11 February 2026 and signed on its behalf by:**

**Timothy Harrington**  
Director

**Kieran O'Reilly**  
Director

# Gort Na Greine Management Company Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Gort Na Greine Management Company Limited is a company limited by shares incorporated in Ireland. Downing Courtney Larkin, 84 New Street, Killarney, Co Kerry is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 105 "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 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the management fees due from each homeowner.

#### 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 Statement of Financial Position date.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

4. Creditors	2025	2024
Amounts falling due within one year	€	€
Other creditors	1,773	1,773
Accruals	3,342	3,330
	<u>5,115</u>	<u>5,103</u>

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
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**5. Income Statement**

	<b>Profit and loss account €</b>	<b>Sinking fund reserve €</b>	<b>Total  €</b>
At 1 September 2024	(2,805)	3,330	525
Other movements	-	(709)	(709)
	<u>(2,805)</u>	<u>2,621</u>	<u>(184)</u>
At 31 August 2025	<u>(2,805)</u>	<u>2,621</u>	<u>(184)</u>

**6. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 11 February 2026.