

Company Number: 345983

Stephens Grove Management Company Limited by Guarantee

Abridged Unaudited Financial Statements

for the financial year ended 31 July 2025

Stephens Grove Management Company Limited by Guarantee

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Stephens Grove Management Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors

Mr John Lynch (Appointed 1 September 2025)
Aisling Kilroy (Appointed 1 September 2025)
Catherine O'Malley (Resigned 1 September 2025)
Michael O Malley (Resigned 1 September 2025)

Company Secretary

Aisling Kilroy (Appointed 1 September 2025)
Michael O'Malley (Resigned 1 September 2025)

Company Number

345983

Registered Office and Business Address

1 STEPHEN'S GROVE, CLONMEL
Clonmel
Tipperary
E91D422
Ireland

Accountants

Lane O Connor Accountants & Tax Consultants
Chartered Certified Accountants & Tax Consultants
Unit 6 Crann Ard
Fethard Road
Clonmel
Co Tipperary
E91E6V9
IRELAND

Stephens Grove Management Company Limited by Guarantee

STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	2025	2024
	€	€
Current assets	17,549	14,417
Net Current Assets	17,549	14,417
Total Assets less Current Liabilities	17,549	14,417
Accruals and deferred income	(830)	(830)
Net Assets	16,719	13,587
Reserves	16,719	13,587

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Stephens Grove Management Company Limited by Guarantee, 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 members 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 (as a micro company). 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 Directors and authorised for issue on 5 January 2026 and signed on its behalf by:

Mr John Lynch
Director

Aisling Kilroy
Director

Stephens Grove Management Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Stephens Grove Management Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. 1 STEPHEN'S GROVE, CLONMEL, Clonmel, Tipperary, E91D422, Ireland is the registered office, which is also the principal place of business of the company. 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.

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.

Income

Income comprises of Members annual contribution to the management company.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

The company is a not for profit organisation and therefore is not required to register for corporation tax.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement	2025 €	2024 €
Surplus brought forward	13,587	12,985
Surplus for the financial year	3,132	602
Surplus carried forward	16,719	13,587

4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 January 2026.