

Company registration number: 159772

Beechfield Management Limited
(A Company Limited by Guarantee and not having Share Capital)

Unaudited abridged financial statements
for the financial year ended 30th April 2025

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. The director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless is 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 of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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, enable to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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

Gerry Hooban
Director

Agnes Cahill
Director

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Balance sheet (continued)
As at 30th April 2025

	2025		2024
	€	€	€
Current assets	12,273		8,389
Creditors: amounts falling due within one year	(800)		(800)
Net current assets	<u>11,473</u>		<u>7,589</u>
Total assets less current liabilities	11,473		7,589
Accruals and deferred income	(12,748)		(12,748)
Net liabilities	<u>(1,275)</u>		<u>(5,159)</u>
Capital and reserves	<u>(1,275)</u>		<u>(5,159)</u>

The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

In preparing these abridged financial statements, the directors have relied on the exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

- (b) 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;
- (c) 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)
- (d) the company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors on the 16th February 2026 and signed on its behalf by:

Gerry Hooban
Director

Agnes Cahill
Director

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Notes to the abridged financial statements
Financial year ended 30th April 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Apartment 5, 52 Beechfield, Portlaoise, Co. Laois. The principal activity of the company is the management of apartments. The principal activity of the company is to oversee the management of an apartment block at Beechfield, Mountemllick Road, Portlaoise, Co. Laois.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared under the historical cost convention and comply with the Companies Act 2014 and the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 - 'The Financial Reporting Standard applicable to the Micro-entities Regime' (FRS 105). This is the first year in which the financial statements have been prepared under FRS 105.

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

Income

Income comprises the total management fees received and receivable for the period.

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.

Financial instruments are initially recognised at cost, which is the transaction price.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4. Limited by guarantee

The company is one limited by guarantee with the liability of the members limited to €1 in the event of winding up.

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

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(5,159)	964
Profit/(loss) for the financial year	3,884	(6,123)
At the end of the financial year	<u>(1,275)</u>	<u>(5,159)</u>

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16th February 2026.