Company registration number: 160049

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

Unaudited abridged financial statements

for the financial year ended 31 December 2025

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

Contents

Dargan Court Management Company Limited
Company limited by guarantee

Directors and other information

Directors	Geraldine Lynch Angela Morrissey Jun Thomas Zhang Adam Snell
Secretary	Geraldine Lynch
Company number	160049
Registered office	Dargan Court Management Company Limited 11 Dargan Court Meath Road Bray Co. Wicklow
Accountants	ACM& A Windsor House 15 Windsor Terrace Dun Laoghaire Co. Dublin
Bankers	PTSB Bank 66 Main Street, Bray, Co. Wicklow.

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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 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 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 of the surplus or deficit of the company for the financial year 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 judgements 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, financial position and surplus or deficit 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.

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Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Dargan Court Management Company Limited

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the Income and Expenditure Account, Balance Sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the financial year ended 31/12/25 your duty under the Companies Act 2014 to ensure that the company has kept 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 deficit for that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

ACM& A
Chartered Accountants

Windsor House
15 Windsor Terrace
Dun Laoghaire
Co. Dublin

14 February 2026

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

Balance sheet
As at 31/12/25

	2025		2024	
	€	**€**	€	€
Current assets	39,559		42,428	
Prepayments and accrued income	3,634		3,465	
		43,193		45,893
Creditors: amounts falling due within one year		(17,977)		(18,666)
Net current assets		25,216		27,227
Total assets less current liabilities		25,216		27,227
Accruals and deferred income		(1,570)		(1,601)
Net assets		23,646		25,626
Capital and reserves		23,646		25,626

We, as directors of Dargan Court 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 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)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 surplus or deficit 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

(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.

The financial statements have been prepared in accordance with the micro companies regime.

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Balance sheet (continued)
As at 31/12/25

These abridged financial statements were approved by the board of directors on 14/02/26 and signed on behalf of the board by:

Geraldine Lynch	**Angela Morrissey**
Director	Director

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Dargan Court Management Company Limited, 11 Dargan Court, Meath Road, Bray, Co. Wicklow.

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' and the Companies Act 2014.

3. Accounting policies and measurement bases

Basis of preparation
The financial statements have been prepared on the historical cost basis.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation
Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

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.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in income or expenditure less any impairment losses recognised to date. This is allocated to income or expenditure over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in income or expenditure, plus accumulated interest income or expenditure recognised to date, less all repayments of principal or interest to date, less impairment.

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 Income or Expenditure immediately.

Any reversals of impairment are recognised in Income or Expenditure immediately.

4. Limited by guarantee

This company is limited by guarantee not having share capital.

5. Appropriations of income and expenditure account

	2025	2024
	€	€
At the start of the financial year	25,626	27,250
(Deficit) for the financial year	(1,980)	(1,624)
At the end of the financial year	23,646	25,626

6. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.