

Company Number: 401675

C.G.M.R. Kilcullen Management Company Limited by Guarantee

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

C.G.M.R. Kilcullen Management Company Limited by Guarantee
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**C.G.M.R. Kilcullen Management Company Limited by Guarantee
DIRECTORS AND OTHER INFORMATION**

Directors	John Cradock Niall Murphy Colm O'Raghallaigh Alan Dunney John Delaney Kevin Kelly
Company Secretary	Niall Murphy
Company Number	401675
Registered Office and Business Address	Murphy Geospatial Limited Global House Kilcullen Business Campus Kilcullen Co. Kildare
Accountants	Greely & Company (Accounting & Taxation Services) Limited Chartered Accountants Mill House Millbrook Naas Co. Kildare
Bankers	Allied Irish Banks, p.l.c. 41 South Main Street Naas Co. Kildare
Solicitors	Patrick Donaghy & Co. 13/16 Dame Street Dublin 2

C.G.M.R. Kilcullen Management Company Limited by Guarantee BALANCE SHEET

as at 30 June 2025

	2025	2024
	€	€
Current assets	19,171	12,964
Creditors: amounts falling due within one year	(4,566)	(2,715)
Net Current Assets	14,605	10,249
Total Assets less Current Liabilities	14,605	10,249
Accruals and deferred income	(14,605)	(10,249)
Net Liabilities	-	-
Reserves	-	-

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 C.G.M.R. Kilcullen 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 3 March 2026 and signed on its behalf by:

John Cradock
Director

Niall Murphy
Director

C.G.M.R. Kilcullen Management Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

C.G.M.R. Kilcullen Management Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is Murphy Geospatial Limited, Global House, Kilcullen Business Campus, Kilcullen, Co. Kildare which is also the principal place of business of the company. 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 represents net service charges received and receivable from unit holders/tenants for the period. Service charges are billed in accordance with the terms of head lease agreements and as agreed in accordance with Section 18 Multi - Unit Developments Act 2011.

For unit holders/tenants where collectability is not assured, revenue is recognised when it is probable that the economic benefits associated with the transaction will flow to the company. A provision for bad and doubtful debts is recognised where Directors deem that collectability is not assured.

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 limited by guarantee under the Companies Act 2014 and is not established for the surplus or gain 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.

3. Appropriation of Income Statement

	2025	2024
	€	€
Surplus brought forward	-	-
Surplus carried forward	-	-

4. Post-Balance Sheet Events

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

5. Related party transaction

All Directors serve in a voluntary capacity.

C.G.M.R. Kilcullen Management Company Limited by Guarantee
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 March 2026.