

Company Registration Number: 423501

**HAZELHATCH HOMES MANAGEMENT HOWTH
COMPANY LIMITED BY GUARANTEE
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2025**

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**HAZELHATCH HOMES MANAGEMENT HOWTH
COMPANY LIMITED BY GUARANTEE
EXTRACT FROM THE DIRECTORS' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

DIRECTORS AND THEIR INTERESTS

The Company is limited by guarantee and does not have a share capital. Therefore, the Directors who served during the year did not have a beneficial interest in the Company. All Directors serve in a voluntary capacity. They are members of the Owners' Management Company and own units within the development.

The names of the Directors who signed the original Directors' Report were Cliff Murphy and Geoff Bray.

This report was approved by the board on 3 December 2025.

Cliff Murphy
Director

Geoff Bray
Director

HAZELHATCH HOMES MANAGEMENT HOWTH COMPANY LIMITED BY GUARANTEE
ABRIDGED BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Notes	2025	2024
		€	€
Current Assets			
Cash at bank		9,849	11,379
Creditors: Amounts falling due within one year	2	(270)	(1,070)
		-----	-----
Net Assets		9,579	10,309
		-----	-----
Reserves			
Sinking fund	4	9,579	10,309
Income and expenditure account		-	-
		-----	-----
Members' Funds		9,579	10,309
		-----	-----

The accompanying notes on pages 3 to 5 form an integral part of these financial statements.

We, as directors of Hazelhatch Homes Management Howth 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board on 3 December 2025

Cliff Murphy - Director

Geoff Bray - Director

**HAZELHATCH HOMES MANAGEMENT HOWTH
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. ACCOUNTING POLICIES

The Company's principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

Basis of Accounting

The financial statements have been prepared on the going concern basis in accordance with accounting standards generally accepted in Ireland and the Irish statute comprising the Companies Act 2014. All amounts are stated in Euro.

Income

Income represents net service charges and sinking fund contributions received and receivable from tenants for the year. Service charges are billed in accordance with the terms of head lease agreements and as agreed in accordance with Section 18 Multi-Unit Development Act 2011.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Sinking Fund

This represents a specific building investment fund reserve to be used only for the purpose of discharging expenditure reasonably incurred on refurbishment, improvement and/or maintenance of a non-recurring nature. The sinking fund is not guaranteed to cover all such costs. Contributions to the sinking fund are billed each financial period in accordance with Section 19 of the Multi-Unit Development Act 2011. Further transfers may be made to the sinking fund from liquid resources in each financial period.

**HAZELHATCH HOMES MANAGEMENT HOWTH
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	2025	2024
2. CREDITORS: (amounts falling due within one year)	€	€
Other creditors and accruals	270	1,070
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3. COMPANY STATUS

The company was incorporated on 12 July 2006 as a company without share capital and limited by guarantee. Each of the members is liable to contribute an amount not exceeding € 1 towards the assets of the company in the event of liquidation.

4. SINKING FUND

	2025	2024
	€	€
At 1 October	10,309	12,150
Income & Expenditure Surplus/(Deficit)	(730)	(1,841)
	-----	-----
At 30 September	9,579	10,309
	-----	-----

5. TRANSACTIONS WITH DIRECTORS

All Directors serve in a voluntary capacity. There was no remuneration (2024 – Nil) paid to the directors during the year. The Directors are also members of the Owners’ Management Company and own units within the development. Directors are therefore personally liable for service charges in accordance with their respective head lease agreements. Directors’ service charges are fully paid up by the Directors during the year.

6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the directors at a board meeting held on 3 December 2025.