

Company registration number: 209236

Leinster Lodge Owners Management Company Ltd by Guarantee

Financial statements

for the financial year ended 30 November 2021

Leinster Lodge Owners Management Company Ltd by Guarantee

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Leinster Lodge Owners Management Company Ltd by Guarantee

Directors and other Information

Directors	Patrick Ward Patricia Dooley Thomas Naughton (Retired 25/03/21) Deirdre McWey (Retired 25/03/21)
Secretary	Patricia Dooley
Company number	209236
Registered office	Qualitas Property Partners Unit A1 Clonlara Avenue Baldonnell Business Park Dublin 22
Auditor	John McEvoy & Co High Street Trim Co Meath
Bankers	Bank of Ireland Main Street Lucan Co Dublin

Leinster Lodge Owners Management Company Ltd by Guarantee

Directors responsibilities statement

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 profit or loss 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 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 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 profit or loss 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 and enable the financial statements to be audited. 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.

**Independent auditor's report to the members of
Leinster Lodge Owners Management Company Ltd by Guarantee (continued)**

Opinions on other matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

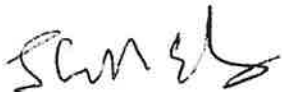
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

**Independent auditor's report to the members of
Leinster Lodge Owners Management Company Ltd by Guarantee (continued)**

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.



John McEvoy

For and on behalf of

John McEvoy & Co

Chartered Certified Accountants and Statutory Auditor

High Street

Trim

Co Meath

8/10/22

Leinster Lodge Owners Management Company Ltd by Guarantee

**Profit and loss account
Financial year ended 30 November 2021**

	2021	2020
	€	€
Turnover	22,640	16,938
Other expenses	(24,683)	(20,996)
Loss	<u>(2,043)</u>	<u>(4,058)</u>

Leinster Lodge Owners Management Company Ltd by Guarantee

Balance sheet
As at 30 November 2021

	2021 €	2020 €
Current assets	285	2,986
Creditors: amounts falling due within one year	(1,979)	(2,529)
Net current (liabilities)/assets	<u>(1,694)</u>	<u>457</u>
Total assets less current liabilities	(1,694)	457
Accruals and deferred income	(1,537)	(1,645)
Net liabilities	<u>(3,231)</u>	<u>(1,188)</u>
Capital and reserves	<u>(3,231)</u>	<u>(1,188)</u>

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

These financial statements were approved by the board of directors on 08 / 10 / 2022 and signed on behalf of the board by:

Patrick ward

Patrick Ward
Director

Patricia Dooley

Patricia Dooley
Director

Leinster Lodge Owners Management Company Ltd by Guarantee

**Notes to the financial statements
Financial year ended 30 November 2021**

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Qualitas Property Partners, Unit A1 Clonlara Avenue, Baldonnell Business Park, Dublin 22.

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 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.

4. Limited by guarantee

The company is one limited by guarantee and not having a share capital. The liability of each member in the event of the company being wound up is €2.

5. Appropriations of profit and loss account

	2021	2020
	€	€
At the start of the financial year	(1,188)	2,870
Loss for the financial year	(2,043)	(4,058)
At the end of the financial year	<u>(3,231)</u>	<u>(1,188)</u>

6. Related party transactions

There were no related party transactions with the directors other than service charges levied in the normal way in their personal capacity as unit holders in the development.