

**Boderg Management Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)  
Company Registration Number: 346932**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**For Financial Year Ended 31 August 2025**

**Boderg Management Company Limited by Guarantee  
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**Company Information**

Company Registration Number:	346932
Place of Registration:	Republic of Ireland
Legal Form of Company	Company Limited by Guarantee and not having share capital
Directors	Mary Dougherty Stephen McNally Michael Bourke
Company Secretary	Mary Dougherty
Registered Office	2 Forest View, Lavagh, Roosky, County Roscommon, Ireland
Bankers	Bank of Ireland, Carrick-on-Shannon
Tax Reference Number	6366932W

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**Directors' responsibilities statement**

The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a micro company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

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 statement 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 and promulgated by the Institute of Chartered Accountants in Ireland. 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 company's 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 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 concerns 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.

Mary Dougherty

Stephen McNally

Date: 28 February 2026

Date: 28 February 2026

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**Balance Sheet for the Year Ending 31 August 2025**

	<b>2025</b>	<b>2024</b>
	€	€
Called up Share Capital Not Paid		
Fixed Assets		
Current Assets		
Debtors		
Cash at bank and in-hand	<u>8,970</u>	<u>6,569</u>
	8,970	6,569
Prepayments and Accrued Income	0	850
Creditors: amounts failing due within one year		
Net Current Assets	<u>8,970</u>	<u>7,419</u>
Creditors: amounts falling due after more than one year		
Provision for liabilities		
Accruals and Deferred Income	<u>                    </u>	<u>                    </u>
Net Assets	<u>8,970</u>	<u>7,419</u>
Capital and Reserves		
General Reserve Brought Forward	7,419	16,473
General Reserve Carried Forward	<u>8,970</u>	<u>7,419</u>

We, as directors of Boderg Management Company, Company Limited by Guarantee, state that:

(a) the company is availing itself of the exemption from audit 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) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; (d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to: (i) keep adequate

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**Balance Sheet for the Year Ending 31 August 2025 (continued)**

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 Period and of its profit or loss for such a Period; and (ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company; and (e) the company has relied on the specified exemption as a micro company contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

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

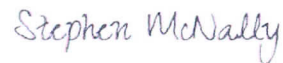
The financial statements were approved by the board of directors and authorized for issue on 28<sup>st</sup> February 2026 and are signed on its behalf by:

Mary Dougerty, Director



Date: 28<sup>st</sup> February 2025346932  
Company Registration:

Stephen McNally, Director



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**Notes to the financial statements**

1 Accounting Policies

The company's registered office is Lavagh, Roskey, Roscommon. The company is a limited liability company, limited by Guarantee, is incorporated in the Republic of Ireland and its company registration number is 346932.

The significant accounting policies adopted by the Company and applied consistently are as follows:

1.1 Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105' and the Companies Act 2014.

1.2 Currency – Functional Currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

1.3 Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Turnover

Turnover represents the reimbursement due to the company by residents in the maintenance of the common areas of the company for the accounting period.

1.5 Treatment of Income & Expenditure

Income and Expenses are accounted for as they become receivable or due. Expenses include VAT where applicable as the company cannot reclaim it.

1.6 Judgements and Key Sources of Uncertainty

The company makes estimates and assumptions concerning the future. As such the company makes an estimate of the recoverable value of trade debtors. The directors judge that, based on past performance, a provision for bad or doubtful debts is not required.

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**Notes to the financial statements (continued)**

**Taxation**

The company retains a concession for exemption from the Revenue Commissioners in respect of Corporation Tax, it being a company not carrying on a business for the purposes of making a profit.

**Staff costs**

The company had no employees or staff costs in the year (2025: NIL). No director remuneration was paid in the year (2025 NIL).

**Related party transactions**

There were no other related party transactions during the period apart from service charges levied and paid in the ordinary course of business.

**Company limited by guarantee**

The company is one limited by guarantee not having a share capital.

**Accounting Periods**

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

**Appropriations of Profit and Loss**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	8,970	6,569