

Company registration number: 746706

**City North Complex Management Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited financial statements

for the financial year ended 31 December 2025

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**City North Complex Management Company Limited By Guarantee
Company limited by guarantee**

Directors and other information

Directors

Finian Hanley
Gerald O' Brien (Resigned 09/01/2025)
Brian McHugh (Appointed 09/01/2025)

Secretary

Finian Hanley

Company number

746706

Registered office

21 Ruxton Court
35 - 37 Dominick Street
Galway

Accountants

McDonald Walsh
Shop Street
Tuam
Co. Galway

**City North Complex Management Company Limited By Guarantee
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Directors report

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 31 December 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Finian Hanley
Gerald O' Brien (Resigned 09/01/2025)
Brian McHugh (Appointed 09/01/2025)

Principal activities

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 21 Ruxton Court, 35 - 37 - Dominick Street, Galway.

This report was approved by the board of directors on 1 April 2026 and signed on behalf of the board by:

Brian McHugh
Director

Finian Hanley
Director

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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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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. 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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**Statement of income and retained earnings
Financial year ended 31 December 2025**

	2025	2024
	€	€
Profit for the financial year	-	-
Retained earnings at the start of the financial year	-	-
Retained earnings at the end of the financial year	-	-

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**Balance sheet
As at 31 December 2025**

	2025		2024	
Note	€	€	€	€
Net assets		-		-

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of City North Complex Management Company Limited By Guarantee state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 359 of the Companies Act 2014 are satisfied;
- 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); and
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements were approved by the board of directors on 1 April 2026 and signed on behalf of the board by:

Brian McHugh
Director

Finian Hanley
Director

The notes on page 6 form part of these financial statements.

**City North Complex Management Company Limited By Guarantee
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**Notes to the financial statements
Financial year ended 31 December 2025**

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 21 Ruxton Court, 35 - 37 Dominick Street, Galway.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

4. Limited by guarantee

The liability of the members is limited. Every member of the company undertakes to contribute to the assets of the Company, in the event of the same being wound up while he is a member or within one year after he ceases being a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one euro.

5. Approval of financial statements

The board of directors approved these financial statements for issue on 1 April 2026.