

**Company registration number: 381278**

**Cloghan Management Company Limited by Guarantee**

**Unaudited abridged financial statements**

**for the financial year ended 31st December 2025**

**RBK Business Advisers  
Chartered Accountants,  
Chapel Street,  
Castlebar,  
Co. Mayo.**

# Cloghan Management Company Limited by Guarantee

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**Cloghan Management Company Limited by Guarantee**

**Directors and other information**

<b>Directors</b>	Brendan Byrne Michael O' Toole
<b>Secretary</b>	Michael O' Toole
<b>Company number</b>	381278
<b>Registered office</b>	C/o Brendan Byrne & Son Limited, Carrowclaggan, Louisburgh, Co. Mayo.
<b>Accountants</b>	RBK Business Advisers Chartered Accountants, Chapel Street, Castlebar, Co. Mayo.

**Cloghan Management Company Limited by Guarantee**

**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 3 - 4

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.
- The directors confirm that they have made available to RBK Business Advisers the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

**On behalf of the board:**

**Director: Brendan Byrne**

**Director: Michael O' Toole**

**Date: 2nd April 2026**

## Cloghan Management Company Limited by Guarantee

### Balance sheet As at 31st December 2025

	2025	2024
	€	€
Fixed assets	Nil	Nil
Current assets	Nil	Nil
Creditors: amounts falling due within one year	Nil	Nil
	<hr/>	<hr/>
<b>Net current liabilities</b>	Nil	Nil
	<hr/>	<hr/>
<b>Total assets less current liabilities</b>	Nil	Nil
	<hr/>	<hr/>
<b>Net assets</b>	Nil	Nil
	<hr/> <hr/>	<hr/> <hr/>
<b>Capital and reserves</b>	Nil	Nil
	<hr/> <hr/>	<hr/> <hr/>

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

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

- (a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) of the Companies Act 2014 are satisfied;
- (c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;
- (d) we hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 2nd April 2026 and signed on behalf of the board by:

**Director: Brendan Byrne**

**Director: Michael O' Toole**

## **Cloghan Management Company Limited by Guarantee**

### **Notes to the abridged financial statements Financial year ended 31st December 2025**

#### **1. General information**

The company is a company limited by shares, registered in the Republic of Ireland, (CRO number 381278). The address of the registered office is C/o Brendan Byrne & Son Limited, Carrowclaggan, Louisburgh, Co. Mayo.

#### **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.

##### **Profit and loss account policy**

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year.

#### **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 €5.