

Cliff Manor (Greystones) Management Company Limited by Guarantee

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Cliff Manor (Greystones) Management Company Limited by Guarantee

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Cliff Manor (Greystones) Management Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Richard Beck Ken Anderson Tania Verzanova Dowling
Company Secretary	Richard Beck
Company Number	291300
Registered Office	Unit C1 Nutgrove Office Park Nutgrove Avenue Rathfarnham Dublin 14
Business Address	1 Cliff Manor Windgates Bray Head Co. Wicklow
Accountants	Richard Ensor & Co. Chartered Accountants Unit C1 Nutgrove Office Park Nutgrove Avenue Rathfarnham Dublin 14
Bankers	Bank Of Ireland Greystones Co. Wicklow

Cliff Manor (Greystones) Management Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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", applying Section 1A of that Standard, 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 surplus or deficit 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 for the company financial statements 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 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 surplus or deficit 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.

Directors' declaration on unaudited financial statements


In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

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. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Richard Ensor & Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 December 2025."

Signed on behalf of the board



Richard Beck
Director



Ken Anderson
Director

15 January 2026

Cliff Manor (Greystones) Management Company Limited by Guarantee
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	3	93	93
Current Assets			
Debtors	4	1,741	1,979
Cash and cash equivalents		18,148	21,072
		19,889	23,051
Creditors: amounts falling due within one year	5	(1,080)	(2,452)
Net Current Assets		18,809	20,599
Total Assets less Current Liabilities		18,902	20,692
Reserves			
Retained surplus		18,902	20,692
Equity attributable to owners of the company		18,902	20,692

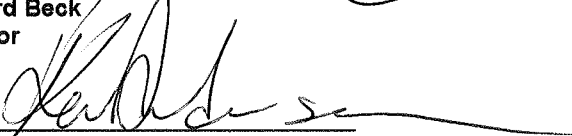
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Cliff Manor (Greystones) Management 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 section 358 are satisfied,
- (c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 15 January 2026 and signed on its behalf by:


 Richard Beck
 Director


 Ken Anderson
 Director

Cliff Manor (Greystones) Management Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Cliff Manor (Greystones) Management Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 291300. The registered office of the company is Unit C1, Nutgrove Office Park, Nutgrove Avenue, Rathfarnham, Dublin 14. The principal activity of the company is that of the management of common lands in a housing development located at Windgates, Bray Head, Co. Wicklow. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income represents the total management fees charged to households during the year.

Property, plant and equipment and depreciation

Freehold land held by the company is not depreciated.

Freehold land	-	Not depreciated
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Trade and other debtors

Trade and other debtors receivable within one year are recognised at transaction price. Impairment for doubtful balances is recognised in the income and expenditure account.

Trade and other creditors

Trade and other creditors payable within one year are recognised at transaction price.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Cliff Manor (Greystones) Management Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Property, plant and equipment	Freehold land	Total
	€	€
Cost or Valuation		
At 1 January 2025	93	93
	<hr/>	<hr/>
At 31 December 2025	93	93
	<hr/>	<hr/>
Depreciation		
At 1 January 2025	-	-
	<hr/>	<hr/>
At 31 December 2025	-	-
	<hr/>	<hr/>
Net book value		
At 31 December 2025	93	93
	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2024	93	93
	<hr/> <hr/>	<hr/> <hr/>

The company has title to 7 acres of land. The land is disclosed in the accounts at a nominal value of €93. There is no apparent cost on the original acquisition of the land by the company.

4. Debtors	2025 €	2024 €
Trade debtors	1,520	1,753
Taxation	2	-
Prepayments	219	226
	<hr/>	<hr/>
	1,741	1,979
	<hr/> <hr/>	<hr/> <hr/>
5. Creditors	2025 €	2024 €
Amounts falling due within one year		
Taxation	-	125
Accruals	1,080	2,327
	<hr/>	<hr/>
	1,080	2,452
	<hr/> <hr/>	<hr/> <hr/>

6. Status

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 its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.27.

7. Income Statement

	2025 €	2024 €
At 1 January 2025	20,692	20,185
Deficit for the financial year	(3,190)	(893)
Other movements	1,400	1,400
	<hr/>	<hr/>
At 31 December 2025	18,902	20,692
	<hr/> <hr/>	<hr/> <hr/>

Cliff Manor (Greystones) Management Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

9. Controlling interest

The company is controlled by the Board of Directors'.

10. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

11. Related Party Disclosures

During the year management fees including sinking fund contribution totalling €5,940 (2024: €5,940) were charged by the company to the directors. The total balance owing by Ken Anderson and Niamh Delmar at the year end date was €1,520 (2024: €1,085).

12. Service Charges

	Opening balance €	Service Charge €	Amount Paid €	Amount Outstanding/ (Overpaid) €
House Number 1	-	1,780	1,780	-
House Number 2	1,085	1,780	1,345	1,520
House Number 3	-	1,780	1,780	-
House Number 4	668	1,780	2,448	-
House Number 5	-	1,780	1,780	-
House Number 6	-	1,780	1,780	-
House Number 7	-	1,780	1,780	-
	<u>1,753</u>	<u>12,460</u>	<u>12,693</u>	<u>1,520</u>

	Opening balance €	MUD Charge €	Amount Paid €	Amount Outstanding/ (Overpaid) €
House Number 1	-	200	200	-
House Number 2	-	200	200	-
House Number 3	-	200	200	-
House Number 4	-	200	200	-
House Number 5	-	200	200	-
House Number 6	-	200	200	-
House Number 7	-	200	200	-
	<u>-</u>	<u>1,400</u>	<u>1,400</u>	<u>-</u>

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 January 2026.