

Company Number: 767025

Sevenwinds Owners' Management Company Limited By Guarantee

Abridged Unaudited Financial Statements

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

Sevenwinds Owners' Management Company Limited By Guarantee

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

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 giving a true and fair view of the state of affairs of the company and the surplus or deficit of the company for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Acts 1963 to 2013 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.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. 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.

Signed on behalf of the board

Geraldine Stewart
Director

13 January 2026

Paul Qualter
Director

13 January 2026

Sevenwinds Owners' Management Company Limited By Guarantee

BALANCE SHEET

as at 30 June 2025

	Notes	Jun 25
		€
Equity attributable to owners of the company		-

We as Directors of Sevenwinds Owners' Management Company Limited By Guarantee, state that:

(a) the company is availing itself of the exemption provided for by Part III of the Companies (Amendment)(No.2) Act 1999;

(b) the company satisfies the conditions specified in section 32 of the 1999 Act (as amended by section 53 Companies (Auditing and Accounting) Act 2003, section 9 Investment Funds, Companies and Miscellaneous Provisions Act 2006) and the Companies (Amendment)(No.2) Act 1999 (Section 32) Order 2012;

(c) no notice under section 33(1) of the 1999 Act has in accordance with section 33(2) of the 1999 Act been served on the company;

(d) we acknowledge the company's obligations under the Companies Acts 1963 to 2013, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs of the company at the end of its financial period and of its profit or loss for such a financial period and to otherwise comply with the provisions of those Acts relating to accounts so far as they are applicable to the company;

(e) we hereby certify that we have relied on the specific exemptions contained in sections 10 and 12 of the Companies (Amendment) Act 1986 on the grounds that the company is entitled to the benefits of those exemptions as a small company.

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.

Approved by the board on 13 January 2026 and signed on its behalf by:

Geraldine Stewart
Director

Paul Qualter
Director

Sevenwinds Owners' Management Company Limited By Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

1. General Information

Sevenwinds Owners' Management Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 767025. The registered office of the company is 4 Enfield Town Centre, Johnstown Road, Meath which is also the principal place of business of the company. The principal activity of the company is that of the management of real estate for a fee. 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 financial period ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

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 Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

Taxation

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Sevenwinds Owners' Management Company Limited By Guarantee in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 12 month 3 days period from 28 June 2024 (date of incorporation) to 30 June 2025.

5. Going concern

The company was dormant throughout the financial period ended 30 June 2025. The Directors have given representations that the company will commence trading in 2026. Accordingly, the Directors have adopted the going concern basis in preparing the financial statements, which assumes that the company will continue in operational existence and liabilities will be discharged as they fall due for the foreseeable future which is 12 months from the date of signing the financial statements.

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 financial period 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 € 2.

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for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

7. Post-Balance Sheet Events

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

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 January 2026.