

Company registration number: 235285

**Victoria House Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited financial statements

for the financial year ended 31 October 2025

Victoria House Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

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**Victoria House Management Company CLG
Company limited by guarantee**

Directors and other information

Directors	Mary Williams Jeniffer Coyle
Secretary	Mary Williams
Company number	235285
Registered office	25 Sycamore Lawn Castleknock Dublin 15
Accountants	FLH Professional Accountants Ltd 80 Ranelagh Road Ranelagh Dublin 6
Bankers	AIB Bank 60 Clonskeagh Road Dublin 14

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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 31/10/25.

Directors

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

Mary Williams
Jeniffer Coyle

Principal activities

The principal activity of the company is to manage and provide requisite services for the benefit of the houses and the lessees and occupiers of the houses on a non-profit basis.

Business review

Dividends

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

Financial instruments

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 .

This report was approved by the board of directors on 10/12/25 and signed on behalf of the board by:



Mary Williams
Director

Jeniffer Coyle
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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors report that complies with the requirements of the Companies Act 2014.

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Accountants' Report to the board of directors
on the Unaudited financial statements of Victoria House Management Company CLG

In accordance with the engagement letter dated 01/11/25, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31/10/25 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

FLH Professional Accountants Ltd
Chartered Accountant

80 Ranelagh Road
Ranelagh
Dublin 6

10 December 2025

Victoria House Management Company CLG
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Profit and loss account
Financial year ended 31/10/25

	2025	2024
	€	€
Turnover	73,701	57,539
Other expenses	(60,569)	(78,098)
Profit/(loss)	<u>13,132</u>	<u>(20,559)</u>

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Balance sheet
As at 31/10/25

	2025		2024	
	€	€	€	€
Current assets	47,072		4,354	
Prepayments and accrued income	18,467		32,924	
		65,539		37,278
Creditors: amounts falling due within one year		(26,019)		(11,032)
Net current assets		<u>39,520</u>		<u>26,246</u>
Total assets less current liabilities		39,520		26,246
Accruals and deferred income		(1,884)		(1,742)
Net assets		<u><u>37,636</u></u>		<u><u>24,504</u></u>
Capital and reserves		<u><u>37,636</u></u>		<u><u>24,504</u></u>

We, as directors of Victoria House Management Company CLG 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

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

These financial statements were approved by the board of directors on 10/12/25 and signed on behalf of the board by:



Mary Williams
Director

Jeniffer Coyle
Director



Victoria House Management Company CLG
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Notes to the financial statements
Financial year ended 31/10/25

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 25 Sycamore Lawn, Castleknock, Dublin 15.

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Victoria House Management Company CLG
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Notes to the financial statements (continued)
Financial year ended 31/10/25

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4. Limited by guarantee

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

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	24,504	45,063
Profit/(loss) for the financial year	13,132	(20,559)
At the end of the financial year	<u>37,636</u>	<u>24,504</u>

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The following pages do not form part of the statutory accounts.

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Detailed income statement
Financial year ended 31/10/25

	2025	2024
	€	€
Turnover		
Service charges	73,701	57,530
Other income	-	9
	<u>73,701</u>	<u>57,539</u>
Other expenses		
Insurance	(32,201)	(27,455)
Management fees	(6,350)	(6,000)
Light	(5,278)	(5,100)
Repairs and maintenance	(6,126)	(5,211)
Waste disposal	(2,999)	(3,141)
Cleaning	(2,025)	(1,800)
Legal and professional	(2,486)	(26,383)
Accountancy fees	(1,884)	(1,884)
Bank charges	(86)	(81)
General expenses	(1,134)	(1,043)
	<u>(60,569)</u>	<u>(78,098)</u>