

**Registration number 473062**

**Swing Management CLG  
(previously Swing Management Limited)**

**Abridged financial statements**

**for the financial year ended 31 August 2025**

**Swing Management CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

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**Directors and other information**

Directors	Oliver Coughlan Mark Coughlan
Secretary	Mark Coughlan
Company number	473062
Registered office	197 Harolds Cross Road Dublin 6
Accountants	Ronan Duffy & Co. Office 1 Eastwae Retail Centre Kinnegad Co. Westmeath
Business address	197 Harolds Cross Road Dublin 6

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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 giving a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council, adopting Section 1A of that Standard, and Irish law). 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 the company keeps 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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**Accountants' report on the unaudited financial statements to the directors of**  
**Swing Management CLG**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company for the financial year ended 31 August 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at:

<https://www.charteredaccountants.ie/Professional-Standards/Home>

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, as a body, 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 relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the financial year ended 31 August 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. 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.

**Ronan Duffy & Co.**  
**Chartered Accountants**  
**Office 1**  
**Eastwae Retail Centre**  
**Kinnegad**  
**Co. Westmeath**

**Date: 27 March 2026**

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**Abridged balance sheet**  
**as at 31 August 2025**

		2025		2024	
	Notes	€	€	€	€
<b>Current assets</b>					
Debtors	5	51,745		51,745	
		51,745		51,745	
<b>Net assets</b>			51,745		51,745
<b>Capital and reserves</b>					
Revenue reserves account	6		51,745		51,745
<b>Members' funds</b>			51,745		51,745

The unaudited financial statements have been prepared in accordance with the Companies Act 2014, and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the disclosure exemptions allowed by Section 1A of FRS 102 for small companies.

We, as directors of Swing Management CLG, 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 s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- 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 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 company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The financial statements were approved by the Board on 27 March 2026 and signed on its behalf by

**Oliver Coughlan**  
**Director**

**Mark Coughlan**  
**Director**

**The notes on pages 5 to 7 form an integral part of these financial statements.**

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**Notes to the abridged financial statements**  
**for the financial year ended 31 August 2025**

**1 General information**

The unaudited financial statements have been prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland for period beginning on or after 1 January 2015.

The company has adopted the provisions of the Companies (Accounting) Act 2017 in the preparation of these financial statements.

Swing Management CLG is a company without share capital and limited by guarantee (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 197 Harolds Cross Road, Dublin 6, with the principal place of business of the company being 197 Harolds Cross Road, Dublin 6.

The principal activity of the company is the management of the property at 197 Harolds Cross Road, Dublin 6.

**Statement of Compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

**Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**2. Statement of 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.

**2.1. Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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' issued by the Financial Reporting Council using Section 1A of that Standard.

**2.2. Cash flow statement**

The company meets the size criteria for a small company set by virtue of Section 358 of the Companies Act 2014, and therefore, in accordance with Section 1A of FRS 102, it has not prepared a cash flow statement.

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**Notes to the abridged financial statements**  
**for the financial year ended 31 August 2025**

**2.3. Taxation**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax is recognised on all timing differences where the transaction or events that give rise to an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. Employees**

There were no employees during the financial year apart from the directors.

**4. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	€	€
<i>Amounts in relation to persons who were directors at any time during the financial year :</i>		
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	-	-
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

Other than as shown above any further required disclosures in section 305 - 306, Companies Act 2014, are nil for both years.

**5. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Trade & other debtors	<u>51,745</u>	<u>51,745</u>

**6. Membership**

The company has two members, and their liability is limited.

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**Notes to the abridged financial statements**  
**for the financial year ended 31 August 2025**

**7. Related party transactions**

**Ultimate controlling party**

As the company is limited by guarantee, there is no ultimate controlling party.

**8. Post balance sheet events**

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

**9. Approval of financial statements**

The financial statements were approved by the Board on 27 March 2026.