

Company registration number: 439177

Rockbrook Court Management Company CLG

Unaudited abridged financial statements

for the financial year ended 31 May 2025

Rockbrook Court Management Company CLG

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**Rockbrook Court Management Company CLG
Company limited by guarantee**

Directors and other information

Directors	Martin Finucane Thomas Finucane
Secretary	Thomas Finucane
Company number	439177
Registered office	20 Sean Costello Street Athlone Co. Westmeath
Business address	Rockbrook Court Athlone Co. Westmeath
Accountant	Albert O'Connor & Co. Chartered Certified Accountants Srah Knockcroghery Roscommon
Bankers	Permanent TSB Unit 13B, Block A Irishtown Central Athlone Co. Westmeath

Rockbrook Court Management Company CLG

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

Directors' declaration on unaudited financial statements

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

- select suitable accounting policies and then apply them consistently;
- make judgments 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.

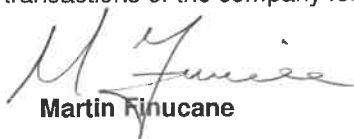
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with 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.

In relation to the financial statements as set out on pages

- 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 Albert O'Connor & Co., Chartered Certified Accountants, all the company's accounting records and provided all the information necessary for all 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 31 May 2025.


Martin Finucane

Director


Thomas Finucane

Director

Rockbrook Court Management Company CLG

Balance sheet As at 31 May 2025


	2025 €	2024 €
Fixed assets	139,847	-
Current assets	248,176	369,967
Creditors: amounts falling due within one year	(1,643)	-
Net current assets	<u>246,533</u>	<u>369,967</u>
Total assets less current liabilities	386,380	369,967
Accruals and deferred income	(386,380)	(369,967)
Net assets	<u>-</u>	<u>-</u>
Capital and reserves	<u>-</u>	<u>-</u>

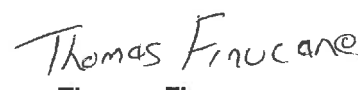
We, as directors of Rockbrook Court Management Company CLG state that:

- (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; 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 30 July 2025 and signed on behalf of the board by:


Martin Finucane
Director


Thomas Finucane
Director

Rockbrook Court Management Company CLG

Notes to the abridged financial statements Financial year ended 31 May 2025

1. General information

Rockbrook Court Management Company CLG is primarily engaged in the provision of property management services to the owners of apartments in the complex situated at Rockbrook Court, Athlone, Co. Westmeath. The company is a private company limited by guarantee, registered in Ireland and its company registration number is 439177. The address of the registered office is 20 Sean Costello Street, Athlone, Co. Westmeath.

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 are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 105") and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The directors have prepared budgets and cashflows for a period of at least 12 months from the date of the approval of the financial statements which demonstrate that the company will be in a position to meet its liabilities as they fall due. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis.

Revenue recognition

Service charges income represents the total invoice value of management fees invoiced for the year.

Tangible assets

The common areas were transferred to the company on .

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Rockbrook Court Management Company CLG

**Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025**

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Deferred Tax

Deferred Tax is not provided for.

4. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €1.

5. Tangible assets

The common areas have yet to be transferred to the company.

6. Dividend

No dividend was paid by the company during the year.

7. Reconciliation of reserves

	2017	2016
Opening reserves	-	-
Profit for the year	-	-
	<hr/>	<hr/>
Closing reserves	-	-
	<hr/> <hr/>	<hr/> <hr/>

8. Directors transactions

The company made some historical structural repairs to the building. These repairs cost €143k and were capitalised. Martin Finucane, director, is also the owner of First Up SLU, which, carried out the work.