

Troopers Walk Residents CLG

Company Registration Number 726391

**Director's Report and Unaudited Financial Statements
for the financial year ended 31 December 2025**

Troopers Walk Residents CLG

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Troopers Walk Residents CLG

Director and Other Information

Directors	Eamonn O'Connell (Resigned 21/02/2025) Gerard O'Hanrahan (Resigned 11/08/2025) Fiona Doran Deirdre Cullen (Appointed 21/02/2025) Brid Muldoon (Appointed 11/08/2025)
Company Secretary	Brid Muldoon
Registered Office and Business Address	7 Admirals Walk Kinsale Co. Cork P17 N234
Accountant	BKK Account Services Ltd t/a Bookkeep Kinsale 8 Fenian Kelly Terrance Cork Street Kinsale Co Cork P17 A895 Ireland
Company Registration No:	726391
Bank:	Bank of Ireland, Kinsale, Co. Cork
Solicitors	Lavelle Partners LLP St James House, Adelaide Road, Dublin 2

Troopers Walk Residents CLG

Director's Report

For the financial year ended 31 December 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 December 2025.

Principal Activity and Review of the Business

The business of an owner's management company.

Results

The surplus for the financial year amounted to €6,941.

At the end of the financial year, the company has assets of €24,208 and liabilities of €1,638.

Director and Secretary

The director(s) who served throughout the financial year were as follows:

Eamonn O'Connell (Resigned 21/02/2025)

Gerard O'Hanrahan (Resigned 11/08/2025)

Fiona Doran

Deirdre Cullen (Appointed 21/02/2025)

Brid Muldoon (Appointed 11/08/2025)

The secretary who served throughout the financial year was Brid Muldoon.

The Company is limited by guarantee not having a share capital.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels.

Post Balance Sheet Events

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

Taxation Status

The company is a CLG, does not operate for profit and is not liable to Corporation Tax.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 7 Admirals Walk, Kinsale, Co. Cork, P17 N234.

Signed on behalf of the board

Fiona Doran
Director

Date: 19 Mar 2026

Deirdre Cullen
Director

Date: 19 Mar 2026

Troopers Walk Residents CLG

Director's Responsibilities Statement

For the financial year ended 31 December 2025

The directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 Irish Generally Accepted Accounting Practice (accounting standards 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 Director's 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.

Signed on behalf of the board

Fiona Doran
Director

Deirdre Cullen
Director

Date: 19 Mar 2026

Date: 19 Mar 2026

Troopers Walk Residents CLG

Accountants' Report

to the Directors on the Compilation of the unaudited financial statements of Troopers Walk Residents CLG for the financial year ended 31 December 2025.

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 December 2025 as set on pages 7 to 10 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the directors of Troopers Walk Residents CLG, 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 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 its directors for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in M14 "Compiling and reporting on financial statements not subject to audit" from the accounting records and information and explanations supplied to us by the directors and in compliance with the relevant ethical guidance.

You have acknowledged on the balance sheet for the year ended 31 December 2025 your duty to ensure that Troopers Walk Residents CLG has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Troopers Walk Residents CLG. You consider that Troopers Walk Residents CLG is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Troopers Walk Residents CLG. 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 statutory financial statements.

BKK Account Services Ltd t/a Bookkeep Kinsale

8 Fenian Kelly Terrace
Cork Street
Kinsale
Co. Cork
P17 A895
Ireland

Date: 19 Mar 2026

Troopers Walk Residents CLG

Income and Expenditure Account

For the financial year 01 January 2025 to 31 December 2025

	2025	2024
	Notes	
	€	€
Income	11,100	6,375
Expenditure	(4,159)	<u>(5,246)</u>
Surplus for the Financial Year	6,941	<u>1,129</u>
Total Comprehensive Income	6,941	1,129

The company has no recognised surplus or deficits other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 19 Mar 2026 and signed on its behalf by:

Fiona Doran
Director

Deirdre Cullen
Director

Date: 19 Mar 2026

Date: 19 Mar 2026

Troopers Walk Residents CLG

Balance Sheet

As at 31 December 2025

		2025	2024
	Notes	€	€
Fixed Assets		0	0
Current Assets	7	24,208	16,367
Creditors: amounts falling due within one year	4	0	<u>0</u>
Current Liabilities	8	(1,638)	(738)
Total Assets less Current Liabilities		<u>22,570</u>	<u>15,629</u>
Member funds		22,570	15,629
Total Members Funds	6	<u>22,570</u>	<u>15,629</u>

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

We as Directors of Troopers Walk Residents 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 surplus or deficit 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,

(e) the company has relied on the specified exemption (as a micro company) 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

Approved by the board on 19 Mar 2026 and signed on its behalf by:

Fiona Doran
Director

Date: 19 Mar 2026

Deirdre Cullen
Director

Date: 19 Mar 2026

Troopers Walk Residents CLG

Notes to the Financial Statements

For the financial year ended 31 December 2025

1. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and FRS105. They comply with the financial reporting standards of the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014.

Statement of Compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 105 Section 1A (Micro Entities) and the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in Section 1A FRS 105 from the requirement to prepare a Cash Flow Statement because it is classified as a micro company.

Functional Currency

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

Taxation

The company is a CLG, does not operate for profit and is not liable for Corporation Tax.

Income

Income consists of even annual contributions from all members.

2. Departure from Companies Act 2014

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements.

3. Debtors

Debtors were €14,400 on 31 December 2025.

4. Creditors

There were no creditors on 31 December 2025.

5. Income and Expenditure account

	2025	2024
	€	€
Surplus / Deficit for the financial year	6,941	1,129

6. Reconciliation of Movements in Members Equity

	2025	2024
	€	€
Surplus for the financial year	6,941	1,129
Net addition to members equity	6,941	14,808
Opening members equity	15,629	(308)
Closing members equity	22,570	15,629

7. Current Assets

	2025	2024
Current Account BOI	8,303	3,165
Co Op Account BOI	1,294	1,294
Prepayments	211	209
Debtors	14,400	11,700
TOTAL	24,208	16,367

8. Current Liabilities

	2025	2024
Accruals: Accountant Fees for 2025 accounts €600+ VAT @ 23%	€738	€738
Deferred Income was €900 on 31 December 2025.	€900	€0

9. Capital Commitments

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

10. Director's transactions

There were no director transactions.

11. Post-Balance Sheet Events

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

12. 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 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.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 Mar 2026