

**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG**

**Directors' Report and Unaudited Financial Statements**

**for the financial period from 17 October 2024 (date of incorporation) to 30  
September 2025**

**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG  
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**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Michael O'Sullivan (Appointed 17 October 2024) Maurice Sheehy (Appointed 17 October 2024)
<b>Company Secretary</b>	Maurice Sheehy (Appointed 17 October 2024)
<b>Company Number</b>	774023
<b>Registered Office and Business Address</b>	Broomhall Estates Merrymeeting Centre Rathnew Wicklow
<b>Accountants</b>	GBW Cooney Parle New Street Wicklow Ireland

# **BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG DIRECTORS' REPORT**

for the financial period from 17 October 2024 (date of incorporation) to 30 September 2025

The directors present their report and the unaudited financial statements for the financial period from 17 October 2024 (date of incorporation) to 30 September 2025.

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

The company did not trade during the financial period

## **Directors and Secretary**

The directors who served throughout the financial period, except as noted, were as follows:

Michael O'Sullivan (Appointed 17 October 2024)

Maurice Sheehy (Appointed 17 October 2024)

The secretary who served throughout the financial period was Maurice Sheehy.

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 period-end.

## **Taxation Status**

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

## **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 Broomhall Estates, Merrymeeting Centre, Rathnew, Wicklow.

## **Signed on behalf of the board**

**Maurice Sheehy**  
Director

**9 March 2026**

**Michael O'Sullivan**  
Director

**9 March 2026**

# **BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial period from 17 October 2024 (date of incorporation) to 30 September 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 for each financial period. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 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. 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 period end date and of the surplus or deficit of the company for the financial period 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 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.

**Signed on behalf of the board**

**Maurice Sheehy  
Director**

**9 March 2026**

**Michael O'Sullivan  
Director**

**9 March 2026**

**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG**

**ACCOUNTANTS REPORT**

**to the Board of Directors on the Compilation of the unaudited financial statements  
of BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT  
COMPANY CLG**

**for the financial period from 17 October 2024 (date of incorporation) to 30  
September 2025**

In accordance with our engagement letter dated 17 October 2024 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 period from 17 October 2024 (date of incorporation) to 30 September 2025 as set out on pages 7 to 12 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows 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 Board of Directors of BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG, 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 its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we 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 period ended 30 September 2025 your duty to ensure that BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY 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 surplus of BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG. You consider that BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG. For this reason, we have not verified the adequacy, 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.

**GBW COONEY PARLE**

New Street  
Wicklow  
Ireland

**9 March 2026**

**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG  
INCOME AND EXPENDITURE ACCOUNT**

for the financial period from 17 October 2024 (date of incorporation) to 30 September 2025

	<b>Notes</b>	<b>2025 €</b>
<b>Surplus for the financial period</b>		-
<b>Total comprehensive income</b>		-

The company did not trade during the financial period and received no income and incurred no expenditure. During the financial period the company made neither a profit nor a loss.

**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG  
BALANCE SHEET**  
as at 30 September 2025

Notes	2025 €
<b>Current Assets</b>	
Cash and cash equivalents	100
	<hr/>
<b>Net Current Assets</b>	100
	<hr/>
<b>Total Assets less Current Liabilities</b>	100
	<hr/> <hr/>
<b>Reserves</b>	
Capital reserves and funds	100
	<hr/>
<b>Equity attributable to owners of the company</b>	100
	<hr/> <hr/>

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.

We as Directors of BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

**Approved by the board on 9 March 2026 and signed on its behalf by:**

**Maurice Sheehy**  
Director

**Michael O'Sullivan**  
Director

**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG  
STATEMENT OF CHANGES IN EQUITY**  
as at 30 September 2025

	<b>Capital contribution reserve €</b>	<b>Total €</b>
Capital contribution received	100	100
<b>At 30 September 2025</b>	<b>100</b>	<b>100</b>

**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG**

**STATEMENT OF CASH FLOWS**

for the financial period from 17 October 2024 (date of incorporation) to 30 September 2025

	Notes	2025 €
<b>Cash flows from operating activities</b>		
Cash generated from operations		-
		<hr/>
<b>Cash flows from financing activities</b>		
Movement in funding to connected parties		100
		<hr/>
<b>Cash and cash equivalents at end of financial period</b>	7	<u>100</u>

# **BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial period from 17 October 2024 (date of incorporation) to 30 September 2025

### **1. General Information**

BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 774023. The registered office of the company is Broomhall Estates, Merrymeeting Centre, Rathnew, Wicklow which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### **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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### **Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated 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. Period of financial statements**

The financial statements are for the 11 month 14 days period from 17 October 2024 (date of incorporation) to 30 September 2025.

### **4. Departure from Companies Act 2014 Presentation**

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### **5. Statement on previous periods**

The company did not present financial statements for previous periods.

### **6. Employees**

The average monthly number of employees, including directors, during the financial period was 0, (2024 - 0).

**BROOKFIELD PARK RATHNEW MULTI UNIT OWNER MANAGEMENT COMPANY  
CLG**

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial period from 17 October 2024 (date of incorporation) to 30 September 2025

<b>7. Cash and cash equivalents</b>	<b>2025</b>
	<b>€</b>
Cash and bank balances	<b>100</b>
	<u><u>100</u></u>

**8. 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.

**9. Capital commitments**

The company had no material capital commitments at the financial period-ended 30 September 2025.

**10. Post-Balance Sheet Events**

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

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.