

Registration Number 338509

Rushbrooke Links Management Company Limited By Guarantee
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the year ended 31st December 2025

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Directors and other information

Directors	Tom Andrews Eddie Ronayne Emer Keogh Kevin Hurley
Secretary	Emer Keogh
Company number	338509
Registered office	C/o Absolute Property Group Bandon Road Ardrostig, Bishopstown Cork
Accountants	David O'Sullivan & Associates Accounting Services Limited Certified Public Accountants 1st Floor Red Abbey Building Unit 20 South Link Ind Estate Frankfield Cork
Business address	C/o Absolute Property Group Bandon Road Ardrostig, Bishopstown Cork
Bankers	A.I.B. Bank Patrick Street Cork
Management Agent	Absolute Property Group Bandon Road Ardrostig, Bishopstown Cork

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Directors' Report for the year ended 31 December 2025

Principal Activity

The principal activity of the company is the maintenance of the common areas of Rushbrooke Links, Rushbrooke, Cobh Co. Cork. This is an Owners Management Company as set out under the Multi Development Act, 2011.

Principal Risks and Uncertainties

In common with all companies operating in Ireland in this sector, the company faces increasing upward pressure on its overhead costs. The directors are of the opinion that the company is well positioned to manage these costs. The company engages the services of Absolute Property Group, to manage the daily activities of the company and to monitor its costs.

Directors

The directors who served during the year are stated below :

	2025	2024
	Shares	Shares
	Held	Held
Tom Andrews	Nil	Nil
Eddie Ronayne	Nil	Nil
Emer Keogh	Nil	Nil
Kevin Hurley	Nil	Nil

The company does not have a share capital and is limited by Guarantee, thus the directors do not hold ordinary shares in the company.

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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**Accountants' report to the Board of Directors on the
unaudited financial statements of Rushbrooke Links Management Company Limited By Guarantee**

In accordance with the engagement letter dated 19/03/26, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the profit and loss account, the balance sheet, the cash flow statement and the related notes from the books of account 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.

You have acknowledged on the balance sheet for the year ended 31/12/25 your duty to ensure that the company has kept proper books of accounts 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 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 books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**David O'Sullivan & Associates Accounting Services Limited
1st Floor Red Abbey Building
Unit 20 South Link Ind Estate
Frankfield
Cork**

Rushbrooke Links Management Company Limited By Guarantee

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**Profit and loss account
for the year ended 31/12/25**

Continuing operations

		2025	2024
	Notes	€	€
Service charges		60,373	55,885
Administrative expenses		<u>(44,362)</u>	<u>(58,858)</u>
Profit/(loss) on ordinary activities before taxation		16,011	(2,973)
		-	<u>(11,515)</u>
Retained profit/(loss) for the year		16,011	(14,488)
Retained profit brought forward		<u>218,738</u>	<u>233,226</u>
Retained profit carried forward		<u><u>234,749</u></u>	<u><u>218,738</u></u>

There are no recognised gains or losses other than the profit or loss for the above financial period.

The notes on pages 8 to 10 form an integral part of these financial statements.

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**Balance sheet
as at 31/12/25**

		2025		2024	
	Notes	€	€	€	€
Current assets					
Debtors	3	227,485		224,166	
Cash at bank and in hand		8,301		3,900	
		<u>235,786</u>		<u>228,066</u>	
Creditors: amounts falling due within one year	4	<u>(1,037)</u>		<u>(9,328)</u>	
Net current assets			<u>234,749</u>		<u>218,738</u>
Total assets less current liabilities			234,749		218,738
Net assets			<u>234,749</u>		<u>218,738</u>
Reserves					
Profit & loss account			<u>234,749</u>		<u>218,738</u>
Reserves	5		<u>234,749</u>		<u>218,738</u>

We as directors of Rushbrooke Links Management Company Limited By Guarantee state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with,

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

The notes on pages 8 to 10 form an integral part of these financial statements.

Rushbrooke Links Management Company Limited By Guarantee

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(1) keep adequate accounting records and prepare statutory 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

(ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

The financial statements were approved by the Board on 19/03/26 and signed on its behalf by

On behalf of the board.

Tom Andrews
Director

Eddie Ronayne
Director

Emer Keogh
Director

Kevin Hurley
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

Rushbrook Links Management Company Limited By Guarantee

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Notes to the the Financial Statements for the year ended 31 December 2025

1. Company Information

Rushbrooke Links Management Company Limited By Guarantee is a company not having a share capital and is limited by guarantee (Registered Number : 338509) and is incorporated in the Republic of Ireland. The company provides maintenance services and the collection of service charges for the development, Rushbrooke Links, Cobh, Co. Cork.

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. Accounting Policies

2.1. Basis of Preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historic cost convention, and are reported in Euro - denoted €, and comply with financial reporting standards of the Accounting Standards Board and the Companies Act 2014.

2.2. Service Charges

The total fee income of the company for the year has been derived solely from service charges levied on its members. Members are required to make an annual contribution to ensure that the company is in a position to meet its liabilities as they fall due.

3. Debtors	2025	2024
	€	€
Trade debtors	227,056	224,166
Prepayments	429	-
	<u>227,485</u>	<u>224,166</u>
4. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Accruals	1,037	9,328
	<u>1,037</u>	<u>9,328</u>

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**Notes to the the Financial Statements
for the year ended 31 December 2025**

..... continued

5. Reconciliation of movements in members' funds	2025	2024
	€	€
Surplus/(deficit) for the year	16,011	(14,488)
Opening members' funds	218,738	233,226
Closing members' funds	<u>234,749</u>	<u>218,738</u>

These reserves are not available for distribution to the members of the company.

6. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	3,900	4,401	8,301
Net funds	<u>3,900</u>	<u>4,401</u>	<u>8,301</u>

7. Company Status

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

8. Members Liability

Every member of the Company undertakes to contribute to the assets of the Company in the event of its being wound up while he is a member or within one year afterwards, for payment of the debts and liabilities of the Company contracted before he/she ceases to be a member and the cost, 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 one Euro.

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**Notes to the the Financial Statements
for the year ended 31 December 2025**

..... continued

9. Approval of financial statements

The financial statements were approved by the Board on 19 March 2026 and signed on its behalf by

**Tom Andrews
Director**

**Eddie Ronayne
Director**

**Emer Keogh
Director**

**Kevin Hurley
Director**