

**CASTLEOAKS MANAGEMENT LIMITED**

**DIRECTORS REPORT AND  
FINANCIAL STATEMENTS**

**YEAR ENDED**

**31 DECEMBER 2025**  
*Registered number 378268*

**CASTLEOAKS MANAGEMENT LIMITED**

**Reports and unaudited financial statements**

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**CASTLEOAKS MANAGEMENT LIMITED**

**Directors and other information.**

Directors: Leslie Hartigan  
Nora Tierney (deceased 04/08/2025)  
Brid O'Callaghan (appointed 20/02/2026)

Secretary: Mary Gilmartin

Allied Irish Banks  
106/108 O'Connell St.  
Limerick

Solicitors JW O'Donovan  
53 South Mall  
Cork

Incorporated: 18 November 2003

Company registered number: 378268

**CASTLEOAKS MANAGEMENT LIMITED**  
**Directors Report**

*General responsibilities:*

Company law requires the directors to prepare financial statements for each financial period 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 period.

The directors are responsible for keeping proper books of account which disclose with reasonable statements comply with the Companies Act, 2014 and all Regulations to be construed as one with the Act. They are also responsible for ensuring the company otherwise complies with the provisions of the Act relating to financial statements insofar as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

*Directors & Secretary's interest in shares are as follows:*

Leslie Hartigan, Director	1	Ordinary share (jointly owned)
Brid O'Callaghan	1	Ordinary share
Mary Gilmartin, Secretary	<u>1</u>	Ordinary share (jointly owned)

*Directors' declaration on unaudited financial statements:*

In relation to the financial statements as set out on pages 3 to 5:

- (a) 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 judgement underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) 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 December 2025.

On behalf of the board:

\_\_\_\_\_  
**Leslie Hartigan, Director**

\_\_\_\_\_  
**Brid O'Callaghan**

Date: 20th February 2026

**CASTELOAKS MANAGEMENT LIMITED**

**PROFIT & LOSS ACCOUNT**

**YEAR ENDED 31 DECEMBER 2025**

<b><u>INCOME</u></b>	€	Year €	<b><u>2024</u></b> €
Revenues		6,076	5,705
Electricity costs	730		659
Grounds & General Maintenance	3,135		2,850
Insurances & Bank Charges	691		676
Professional Fees	1,520		1,520
Sundry Expenses	-		-
	<u>          </u>	6,076	5,705
<b><u>NET PROFIT BEFORE TAX</u></b>		<span style="border: 1px solid black; padding: 2px;">-</span>	<span style="border: 1px solid black; padding: 2px;">0</span>
TAXATION		-	
<b><u>NET PROFIT AFTER TAX</u></b>		<span style="border: 1px solid black; padding: 2px;">-</span>	<span style="border: 1px solid black; padding: 2px;">0</span>

Leslie Hartigan, Director

Brid O'Callaghan, Director

Date: 20th February 2026

# CASTELOAKS MANAGEMENT LIMITED

## BALANCE SHEET AS AT 31st DECEMBER 2025

	<i>Notes</i>		EUR		<b>2024</b>
<b>Fixed Assets</b>			0		0
<b>Current Assets</b>					EUR
Bank	4	15,097			12,473
Debtors	4	-			0
		15,097			12,473
<b>Current Liabilities</b>					EUR
Creditors	5	15,073			12,449
		15,073			12,449
<b>Net Current Assets</b>			24		24
<b><u>Net Assets</u></b>			24		24
<b>Capital &amp; Reserves</b>					
Share Capital	6		24		24
Profit & Loss Account			0		0
			24		24
<b><u>Shareholders' Funds</u></b>			24		24

We as Directors of Castleoaks Management Limited state that:

- (a) the company is availing itself of the exemption provided for Chapter 15 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that the conditions specified 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 Acts 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 the profit or loss for such year 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;
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014

On behalf of the board

Leslie Hartigan, Director

Brid O'Callaghan, Director

Date: 20th February 2026

## Castleoaks Management Limited.

### Notes

#### 1 Operating Activities

The company arranges for the provision of specified common services to the house owners at Castleoaks Holiday Village which are owned by its shareholders, and in respect of which it is fully reimbursed by the shareholders.

The company operates on a no profit no loss basis.

#### 2 Profit on ordinary activities before taxation

Profit on ordinary activities before taxation has been arrived at after charging:

Directors Fees

	<u>2025</u> (EUR)	<u>2024</u> (EUR)
	0	0
<b>3 Taxation</b>		
There is no charge to taxation as there were no taxable profits.		
<b>4 Current Assets</b>		
<b>(a) Bank</b>		
Current Account	5,097	2,473
Sinking Fund	10,000	10,000
	15,097	12,473
<b>(b) Debtors</b>		
Due within one year	0	0
<b>5 Creditors</b>		
Amounts falling due within one year		
Shareholders' Advances net.	15,073	12,449
Other Creditors	0	0
	15,073	12,449
<b>6 Share Capital</b>		
<i>Authorised:</i>		
100,000 shares of EUR1 each	100,000	100,000
<i>Issued:</i>		
24 shares of EUR1 each	24	24

#### 7 Directors' & Secretary's Interests

The following owned shares in the Company as at 31 December 2025

Leslie Hartigan, Director	1	Ordinary share (jointly owned)
Brid O'Callaghan	1	Ordinary Share
Mary Gilmartin, Secretary	1	Ordinary share (jointly owned)

#### 8 Approval of financial statements

The board of directors approved the financial statements on the 20th February 2026