

Hill Crest Court Owners Management Company DAC
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Hill Crest Court Owners Management Company DAC

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Hill Crest Court Owners Management Company DAC DIRECTORS AND OTHER INFORMATION

Directors	Deirdre Lee (Resigned 30 April 2025) Brian McKenna (Resigned 30 April 2025) Gary Giblin (Appointed 30 April 2025) Rachel Eustace (Appointed 30 April 2025)
Company Secretary	Sean Duggan (Appointed 30 April 2025) Paula Mullaney (Resigned 30 April 2025)
Company Number	90668
Registered Office	C/o Forbes Boyle Unit 1, 10 Malahide Road Kilmore Road Junction Artane Dublin 5 D05 V3Y1
Accountants	Howlin O'Rourke Accountants Ltd. T/a Howlin O'Rourke & Co Chartered Accountants 4 Seapoint Building Clontarf Dublin 3

Hill Crest Court Owners Management Company DAC DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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 year. Under that 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 year end date and of the profit or loss 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 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.

Signed on behalf of the board

Gary Giblin
Director

18 March 2026

Rachel Eustace
Director

18 March 2026

Hill Crest Court Owners Management Company DAC

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		23,784	28,612
Creditors: amounts falling due within one year	4	(1,722)	(1,476)
Net Current Assets		22,062	27,136
Total Assets less Current Liabilities		22,062	27,136
Capital and Reserves			
Called up share capital presented as equity		20	20
Other reserves	5	15,550	20,900
Retained earnings		6,492	6,216
Equity attributable to owners of the company		22,062	27,136

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 Hill Crest Court Owners Management Company DAC, 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 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) 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 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 18 March 2026 and signed on its behalf by:

Gary Giblin
Director

Rachel Eustace
Director

Hill Crest Court Owners Management Company DAC RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Sinking Fund Reserve €	Total €
At 1 January 2024	20	6,536	18,250	24,806
Profit for the financial year	-	2,330	-	2,330
Other movements in equity attributable to owners	-	(2,650)	2,650	-
At 31 December 2024	20	6,216	20,900	27,136
Loss for the financial year	-	(5,074)	-	(5,074)
Other movements in equity attributable to owners	-	5,350	(5,350)	-
At 31 December 2025	20	6,492	15,550	22,062

Hill Crest Court Owners Management Company DAC

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Hill Crest Court Owners Management Company DAC is a company limited by shares incorporated in Ireland

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 year ended 31 December 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 year, 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.

Turnover

Income represents the total service fees charged during the year.

Taxation

The company's activities are exempt from corporation tax.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The company does not have any employees.

4. Creditors

Amounts falling due within one year

	2025	2024
	€	€
Accruals	1,722	1,476

5. Income Statement

	Income statement	Sinking Fund Reserve	Total
	€	€	€
At 1 January 2025	6,216	20,900	27,116
(Loss)/profit for the financial year	(5,074)	-	(5,074)
Other movements	5,350	(5,350)	-
At 31 December 2025	<u>6,492</u>	<u>15,550</u>	<u>22,042</u>

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 March 2026.