

Rogenberg Centres Limited

Unaudited

**Abridged Financial Statements
for the Financial Year Ended 28 February 2025**

ROGENBERG CENTRES LIMITED

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ROGENBERG CENTRES LIMITED

Company Information

Directors	John Carr Donncha Valentine
Company secretary	John Carr
Registered number	132418
Registered office	Unit 2K Ballymount Cross Industrial Estate Ballymount Dublin 24

ROGENBERG CENTRES LIMITED

Abridged Statement of Financial Position as at 28 February 2025

	2025 €	2024 €
Current assets	6,118	5,046
Creditors: amounts falling due within one year	(5,685)	(4,613)
Net current assets	<u>433</u>	<u>433</u>
Total assets less current liabilities	<u>433</u>	<u>433</u>
Net assets	<u>433</u>	<u>433</u>
Capital and reserves	<u>433</u>	<u>433</u>

These financial statements have been prepared in accordance with the micro companies' regime as permitted by section 280D of the Companies Act 2014.

We, as directors of Rogenberg Centres Limited, 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 members 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 state 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 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 specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

John Carr
Director

Donncha Valentine
Director

Date: 15 August 2025

ROGENBERG CENTRES LIMITED

Notes to the Financial Statements for the year ended 28 February 2025

1. Accounting policies

1.1 Basis of preparation

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, 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 and FRS 105.

The financial statements have been presented in Euro (€) which is also the functional currency of the company, rounded to the nearest €.

1.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Revenue from property service charges are recognised in the period to which the services relate.

1.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.5 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2. Profit and loss account reserves

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	428	428
Profit for financial year	-	-
Profit and loss account carried forward at the end of the year	428	428