

Company Number: 604822

Elm Court OMC Company Limited By Guarantee

Abridged Unaudited Financial Statements

for the financial year ended 31 October 2025

Elm Court OMC Company Limited By Guarantee

CONTENTS

| | Page |
|---------------------------------------|-------|
| Directors' Responsibilities Statement | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 - 6 |

Elm Court OMC Company Limited By Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 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" 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 surplus or deficit 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 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



Malcolm Banks
Director



Brid Griffin
Director

Date: 9 April 2026

Elm Court OMC Company Limited By Guarantee

BALANCE SHEET

as at 31 October 2025

| | Notes | 2025 € | 2024 € |
|--|-------|-----------|-----------|
| Equity attributable to owners of the company | | - | - |

We as Directors of Elm Court OMC Company Limited By Guarantee, 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;

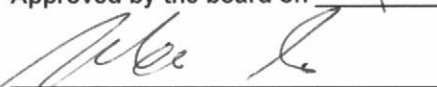
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied;

(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 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;

(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;

(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 it is entitled to the benefit of that exemption as a small company and confirm that 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 9 April 2026 and signed on its behalf by:



Malcolm Banks
Director



Brid Griffin
Director

Elm Court OMC Company Limited By Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Elm Court OMC Company Limited By Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is Upstream, Templemills, Celbridge, Co. Kildare, W23 KP8W which is also the principal place of business of the company. The principal activity of the Company is to hold the title for the common areas of a residential development at 1- 4 Elm Court, Maynooth road, Celbridge, Co Kildare. 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 year ended 31 October 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Taxation

No corporation tax liability arises as the company is a not for profit property management company

3. Management Company

The members of the Company, who are also directors, own the Freehold of the entire 4 unit development and have assumed full responsibility for the common areas. For this reason the requirements of the MUD Act have not been complied with regarding service charges, sinking fund etc.

4. Employees

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

5. 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 year 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.

6. Capital commitments

The company had no material capital commitments at the financial year-ended 31 October 2025.

7. Post-Balance Sheet Events

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

Elm Court OMC Company Limited By Guarantee
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

8. Approval of financial statements

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