

Company registration number: 607147

**Bertra Owners Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited financial statements

for the financial year ended 31 August 2025

Bertra Owners Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

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Bertra Owners Management Company CLG
Company limited by guarantee

Directors and other information

Directors	Seamus O Donohoe Dympna Devine John Feeley Jarlath Deignan
Secretary	Seamus O Donohoe
Company number	607147
Registered office	54 Friarsland Road Goatstown Dublin 14
Accountants	Derek Cleary & Company E12 Calmount Park Ballymount Dublin 12
Bankers	AIB Bank 60 Clonskeagh Road Dublin 14

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Directors report

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 31 August 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Seamus O Donohoe
Dympna Devine
John Feeley
Jarlath Deignan

All the directors serve in a voluntary capacity. The directors are also members of the management company and each director owns a unit within the development.

Principal activities

The principal activity of the company consists of the management of the mult-unit development known as or to be known as The Dunes, Bertra Road, Thornhill, Murrisk, Co Mayo.

Results

The results for the financial period are set out on page 5.

Events after the end of the reporting period

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

Research and development

The company did not engage in any research and development activity during the year.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 54 Friarsland Road Goatstown Dublin 14.

Directors responsibilities statement

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 the 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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Directors report (continued)

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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.

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.

This report was approved by the board of directors on 26 November 2025 and signed on behalf of the board by:

Seamus O Donohoe
Director

Dympna Devine
Director

Bertra Owners Management Company CLG
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Accountants' Report to the board of directors
on the Unaudited financial statements of Bertra Owners Management Company CLG

We have compiled the financial statements which comprise the profit and loss account, balance sheet, statement of changes in equity and related notes of Bertra Owners Management Company CLG for the financial year ended 31 August 2025.

Respective responsibilities of directors and accountants

As described on page the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Bertra Owners Management Company CLG from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Derek Cleary & Company

E12 Calmount Park
Ballymount
Dublin 12

26 November 2025

Bertra Owners Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

Profit and loss account
Financial year ended 31 August 2025

	Note	€	€
Turnover		5,600	5,600
Gross profit		5,600	5,600
Administrative expenses		(4,216)	(3,462)
Operating profit		1,384	2,138
Profit before taxation		1,384	2,138
Tax on profit		-	-
Profit after taxation		1,384	2,138
Movements in Sinking Fund		(990)	(386)
Profit for the financial year		394	1,752

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 9 to 10 form part of these financial statements.

Bertra Owners Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 31 August 2025

	Note	€	€	€	€
Current assets					
Debtors	6	200		200	
Cash at bank and in hand		7,500		6,211	
		7,700		6,411	
Creditors: amounts falling due within one year					
	7	(861)		(956)	
Net current assets			6,839		5,455
Total assets less current liabilities			6,839		5,455
Net assets			6,839		5,455
Capital and reserves					
Sinking Fund Reserves			2,171		1,181
Profit and loss account			4,668		4,274
Members funds			6,839		5,455

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Bertra Owners Management Company CLG state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

The notes on pages 9 to 10 form part of these financial statements.

Bertra Owners Management Company CLG
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Balance sheet (continued)
As at 31 August 2025

These financial statements were approved by the board of directors on 26 November 2025 and signed on behalf of the board by:

Seamus O Donohoe
Director

Dympna Devine
Director

The notes on pages 9 to 10 form part of these financial statements.

Bertra Owners Management Company CLG
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Statement of changes in equity
Financial year ended 31 August 2025

	Sinking Fund Reserves €	Profit and loss account €	Total €
At	795	2,522	3,317
Profit for the financial year		1,752	1,752
Total comprehensive income for the financial year	-	1,752	1,752
Sinking Fund Movement	386	-	386
Total investments by and distributions to owners	386	-	386
At 31 August 2024 and 1 September 2024	1,181	4,274	5,455
Profit for the financial year		394	394
Total comprehensive income for the financial year	-	394	394
Sinking Fund Movement	990	-	990
Total investments by and distributions to owners	990	-	990
At 31 August 2025	2,171	4,668	6,839

Bertra Owners Management Company CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 August 2025

1. General information

The company is a private company limited by guarantee, registered in Republic of Ireland. The address of the registered office is 54 Friarsland Road, Goatstown, Dublin 14.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

All Income arises from the provision of property management services on a not for profit basis to the members of the company. The annual service fees are set and approved by the members. The fees consists of a contribution towards annual maintenance, running costs and a contribution to a sinking fund when required.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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Notes to the financial statements (continued)
Financial year ended 31 August 2025

4. Limited by guarantee

The company is limited by guarantee and not having a share capital. The liability of each member in the event of the company being wound up is limited. Every member of the company undertakes to contribute to the assets of the company while he/she 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 costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves such amount as may be required not exceeding €1.00.

5. Appropriations of profit and loss account

	€	€
At the start of the financial year	4,274	2,522
Profit for the financial year	394	1,752
At the end of the financial year	<u>4,668</u>	<u>4,274</u>

6. Debtors

	€	€
Prepayments	<u>200</u>	<u>200</u>

7. Creditors: amounts falling due within one year

	€	€
Accruals	<u>861</u>	<u>956</u>

8. Related party transactions

The directors are deemed to be related parties by virtue of their involvement in the management of the company. Each director owns a unit within the development.

9. Taxation

The company is limited by guarantee under the Companies act 2014 and is not established for the profit or gain by members. The company is solely operating for the mutual benefit of its members and accordingly is not liable to Corporation Tax in the current year.

10. Common Areas

The Common Areas of the development have been transferred over to the management company.

11. Approval of financial statements

The board of directors approved these financial statements for issue on 26 November 2025.

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The following pages do not form part of the statutory accounts.

Bertra Owners Management Company CLG
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Detailed profit and loss account
Financial year ended 31 August 2025

	€	€
Turnover		
Services Fees	4,800	4,800
Other income - Sinking Fund	800	800
	5,600	5,600
Gross profit	5,600	5,600
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Public Liability Insurance	(475)	-
Light and heat	(618)	(590)
Repairs and maintenance	(1,960)	(1,920)
Accountancy fees	(1,076)	(861)
Bank charges	(67)	(72)
General expenses	(20)	(19)
	(4,216)	(3,462)
Operating profit	1,384	2,138
Operating profit percentage	24.7%	38.2%
Profit before taxation	1,384	2,138