

Company registration number: 418101

Rochford Manor Trim Owners Management CLG

Financial statements

for the financial year ended 30 September 2025

Rochford Manor Trim Owners Management CLG

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Rochford Manor Trim Owners Management CLG

Directors and other information

Directors	Anke Hannukka (retired 12.03.2026) Val Wallace (retired 10.03.2026) Kirsty Wesson Laura Kelly (appointed 01.03.2026)
Secretary	Kirsty Wesson
Company number	418101
Registered office	10 Castle Drive Rochford Manor Trim Co Meath
Auditor	John McEvoy & Co High Street Trim Co. Meath C15 FX38
Bankers	AIB Bank Plc Main Street Leixlip Co Kildare

Rochford Manor Trim Owners Management CLG

Directors responsibilities statement

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

**Independent auditor's report to the members of
Rochford Manor Trim Owners Management CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Rochford Manor Trim Owners Management CLG (the 'company') for the financial year ended 30 September 2025 which comprise the profit and loss account, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime.

In our opinion, the financial statements:

- have been properly prepared in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the UK's Financial Reporting Council;
- have been properly prepared in accordance with the requirements of the Companies Act 2014; and
- consequently meet the requirements to be presumed under the Companies Act 2014 to give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2025 and of its loss for the financial year then ended.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter – application of true and fair view

The financial statements have been prepared under the micro-companies regime which does not require the directors or the auditor to consider the inclusion of any disclosures necessary to give a true and fair view where these go beyond the minimum disclosures required by the Companies Act 2014 as applied to micro companies.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Independent auditor's report to the members of
Rochford Manor Trim Owners Management CLG (continued)**

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 307 to 308 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they comply with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime, and the legal requirements applicable to micro company financial statements, and are thereby presumed, in law, to give a true and fair view. The financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures. The financial reporting framework applicable to micro companies is a compliance framework and not a fair presentation framework. The directors are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

**Independent auditor's report to the members of
Rochford Manor Trim Owners Management CLG (continued)**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)

Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014, as applied to micro companies. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

John McEvoy

For and on behalf of

John McEvoy & Co

Chartered Certified Accountants and Statutory Auditor

High Street

Trim

Co. Meath

C15 FX38

31 March 2026

Rochford Manor Trim Owners Management CLG

**Profit and loss account
Financial year ended 30 September 2025**

	2025	2024
	€	€
Turnover	41,266	40,730
Other income	74	26
	<u>41,340</u>	<u>40,756</u>
Other expenses	(42,055)	(46,101)
Loss	<u>(715)</u>	<u>(5,345)</u>

Rochford Manor Trim Owners Management CLG

**Balance sheet
As at 30 September 2025**

	2025	2024
	€	€
Current assets	57,711	67,017
Creditors: amounts falling due within one year	(996)	(9,587)
Net current assets	<u>56,715</u>	<u>57,430</u>
Total assets less current liabilities	56,715	57,430
Accruals and deferred income	(1,619)	(1,619)
Net assets	<u><u>55,096</u></u>	<u><u>55,811</u></u>
Capital and reserves	<u><u>55,096</u></u>	<u><u>55,811</u></u>

The financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors on 27 March 2026 and signed on behalf of the board by:

Laura Kelly
Director

Kirsty Wesson
Director

Rochford Manor Trim Owners Management CLG

Notes to the financial statements Financial year ended 30 September 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 10 Castle Drive, Rochford Manor, Trim, Co Meath.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

4. Limited by guarantee

The company is one limited by guarantee and not having a share capital. The liability of each member in the event of the company being wound up is €2.

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	55,811	61,156
Loss for the financial year	(715)	(5,345)
At the end of the financial year	<u>55,096</u>	<u>55,811</u>

6. Debtors

Debtors falling due within one year are as follows:

	2025	2024
	€	€
Trade debtors	<u>21,853</u>	<u>25,553</u>

Non payment of service charges can lead to cashflow shortages in the short to medium term for the company. This shortfall would have to be met by the members by way of an increase in service fees and/or a reduction in expenditure. The directors continue to explore all options available to them to recover all outstanding service charges.

Rochford Manor Trim Owners Management CLG

Notes to the financial statements (continued)
Financial year ended 30 September 2025

7. Related Party Transactions

There were no related party transactions with the directors during the year other than service charges levied in the normal way in their personal capacity as unit holders in the development.