

Company Number: 458671

Radharc an tÚr Bainistíochta Uinéirí Cuideachta Faoi Theorainn Ráthaíochta
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Radharc an tÚr Bainistíochta Uinéirí Cuideachta Faoi Theorainn Ráthaíochta

CONTENTS

	Page
Balance Sheet	3
Notes to the Financial Statements	4 - 5

Radharc an tÚr Bainistíochta Uinéirí Cuideachta Faoi Theorainn Rátháíochta

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Members' (Deficit)/Funds		-	-

We as Directors of Radharc an tÚr Bainistíochta Uinéirí Cuideachta Faoi Theorainn Rátháíochta, 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 micro companies' regime.

Approved by the board on 8 January 2026 and signed on its behalf by:

Jim Fitzgerald
Director

Moira Fitzgerald
Director

Radharc an tÚr Bainistíochta Uinéirí Cuideachta Faoi Theorainn Rátháíochta

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Radharc an tÚr Bainistíochta Uinéirí Cuideachta Faoi Theorainn Rátháíochta is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 458671. The registered office of the company is Kilquane, Ballydavid, Co. Kerry, Ireland which is also the principal place of business of the company. 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 year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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 as defined by section 280D of the Companies Act 2014 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Sinking Fund Contributions

In accordance with Section 19 of the Multi - Unit Development Act 2011, the company must establish a sinking fund to fund non-routine maintenance and other non-routine costs that may arise from time to time. The Sinking Fund is not guaranteed to cover all unexpected costs of a non-recurring nature.

These funds will be held in a separate designated bank account and will be allocated to a special reserve titled "sinking fund reserve". Sinking fund contributions are recognized as income in the Income and Expenditure account in the period in which large, non-regular repair and maintenance work is undertaken.

The company's Sinking Fund at present is €0, as it is deemed that no sinking funds are required at present. This will be reviewed annually and the €0 annual sinking fund contribution to date from each of the 4 households will be increased when deemed necessary and approved by the company shareholders.

3. Common areas and location

The common areas of the site have been transferred to the company.

4. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

Radharc an tÚr Bainistíochta Uinéirí Cuideachta Faoi Theorainn Ráthaíochta

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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 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 € 1.

6. Related party transactions

The three of the four houses in this housing development during the accounts year are owned by the directors who pay all expenses associated with these houses. The Common areas of the site have been transferred to the company.

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 8 January 2026.