
CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD FROM 20 APRIL 2018 (DATE OF INCORPORATION) TO 31
DECEMBER 2018

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	John O'Connor (appointed 27 September 2018, resigned 1 January 2019) James Baneham (appointed 27 September 2018, resigned 1 January 2019) Francis Doherty (appointed 1 January 2019, resigned 30 September 2023) Elizabeth Pena (appointed 30 September 2023) Richard Price (appointed 1 January 2019) Fintan Lawlor (appointed 20 April 2018, resigned 27 September 2018) Paul O'Brien (appointed 20 April 2018, resigned 27 September 2018)
Company secretary	Paul O'Brien (appointed 20 April 2018, resigned 27 September 2018) James Baneham (appointed 27 September 2018, resigned 01 January 2019) Francis Doherty (appointed 01 January 2019, resigned 30 September 2023) Peter McVerry (appointed 30 September 2023)
Registered number	625171
Registered office	27 Sherrard Street Upper Dublin 1 D01 H7K5
Independent auditors	Azets Audit Services Ireland Limited Statutory Audit Firm 40 Mespil Road Dublin 4

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
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CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

DIRECTOR'S REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2018

The director presents his annual report and the audited financial statements for the period ended 31 December 2018. The Company qualifies as a small company in accordance with Section 280A of the Companies Act 2014 and this report has been prepared in accordance with the small companies regime.

Director's responsibilities statement

The director is responsible for preparing the Director's Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the director must not approve the financial statements unless he is satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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 director is 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 Director's Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal activities

The company was incorporated on 20 April 2018 and forms part of the Peter McVerry Trust CLG. It has not commenced operating activities in this first period.

Results

The profit for the period, after taxation, amounted to €NIL.

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
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DIRECTOR'S REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2018

Directors and their interest

The directors who served during the period were:

John O'Connor (appointed 27 September 2018, resigned 1 January 2019)
James Baneham (appointed 27 September 2018, resigned 1 January 2019)
Francis Doherty (appointed 1 January 2019, resigned 30 September 2023)
Richard Price (appointed 1 January 2019)
Fintan Lawlor (appointed 20 April 2018, resigned 27 September 2018)
Paul O'Brien (appointed 20 April 2018, resigned 27 September 2018)

As the company is limited by guarantee and has no share capital, the directors and company secretaries had no beneficial interests in the company at the beginning or end of the financial period.

Accounting records

The measures taken by the director to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 27 Sherrard street upper, Dublin 1, D01 H7K5, Ireland.

Statement on relevant audit information

The director at the time when this Director's Report is approved has confirmed that:

- so far as is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

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

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
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DIRECTOR'S REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2018

Auditors

The auditors, Azets Audit Services Ireland Limited, were appointed by the Directors for the current year and will remain in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

Elizabeth Pena
Director

Richard Price
Director

Date:27 February 2026

Date:27 February 2026

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CASTLE COURT APARTMENTS OWNERS'
MANAGEMENT CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Castle Court Apartments Owners' Management CLG (the 'Company') for the period ended 31 December 2018, which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2018 and of its result for the period then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

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 Auditors' 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISA (Ireland) 570 requires us to report to you where:

- the director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the director has 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.

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CASTLE COURT APARTMENTS OWNERS'
MANAGEMENT CLG (CONTINUED)**

Other information

The director is responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Director's Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Director's Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of director's remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CASTLE COURT APARTMENTS OWNERS'
MANAGEMENT CLG (CONTINUED)**

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Director's Responsibilities Statement on page 1, the director is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the director determines 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 director is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' 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 Auditors' 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>. This description forms part of our Auditors' Report.

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

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. 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 Auditors' 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.

Keith Doyle
for and on behalf of
Azets Audit Services Ireland Limited
Statutory Audit Firm
40 Mespil Road
Dublin 4
Date: 27 February 2026

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2018

The Company has not traded during the period. During this period, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

The notes on pages 10 to 12 form part of these financial statements.

Signed on behalf of the board:

Elizabeth Pena

Director

Date:27 February 2026

Richard Price

Director

Date:27 February 2026

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	2018 €
Tangible assets		-
		<hr/>
		-
Creditors: amounts falling due within one year		
Net current assets		-
		<hr/>
Total assets less current liabilities		-
		<hr/>
Net assets		-
		<hr/> <hr/>
Capital and reserves		
		<hr/>
Members' funds		-
		<hr/> <hr/>

These financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved:

Elizabeth Pena
Director

Richard Price
Director

Date: 27 February 2026

Date: 27 February 2026

The notes on pages 10 to 12 form part of these financial statements.

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
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STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

	Total equity
	€
Other comprehensive income for the period	<u>-</u>
Total comprehensive income for the period	<u>-</u>
Total transactions with owners	<u>-</u>
	<u><u>-</u></u>

The notes on pages 10 to 12 form part of these financial statements.

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2018

1. General information

These financial statements comprising of the Profit and Loss account, the Balance Sheet, the Statement of Changes in Equity, and the related notes constitute the individual financial statements of Castle Court Apartments Owners' Management CLG for the financial period ended 31 December 2018.

Castle Court Apartments Owners' Management CLG (registered under Part 2 of the Companies Act 2014), was incorporated in the Republic of Ireland. The registered office is 27 Sherrard Street Upper, Dublin 1, Ireland. The nature of the company's operation and its principal activities are set out in the Directors Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The Company has availed of the exemption in FRS 102 7.1B from including a cash flow statement in the financial statements on the grounds that the Company is small.

The following principle accounting policies have been applied:

2.2 Going concern

The financial statements have been prepared on a going concern basis.

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2018

2. Accounting policies (continued)

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Profit and Loss Account within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

There are no significant judgments or estimates applied in the preparation of these financial statements.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

CASTLE COURT APARTMENTS OWNERS' MANAGEMENT CLG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2018

5. Company status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

6. Post balance sheet events

There have been no significant events affecting the Company since the period end.

7. Period of reporting

These financial statements cover the period from 20 April 2018 (date of incorporation) to 31 December 2018.

8. Approval of financial statements

The director approved these financial statements for issue on 27 February 2026.