

Registration number 207437

Knock Estates Management Company Limited
(A company limited by guarantee, without a share capital)

Abridged accounts

for the year ended 31 December 2025

Knock Estates Management Company Limited

Contents

	Page
Directors and other information	1 - 2
Statement of Directors' Responsibilities	3 - 4
Abridged balance sheet	5 - 6
Notes to the abridged financial statements including Statement of Accounting Policies	7 - 9

Knock Estates Management Company Limited

Directors and other information

Directors	Alvis Smits Brendan McInerney Maurice Sirr Loreto O'Connor Brian Larkin Lorraine Sheppard Raymond Sherlock Desmond Browne Linda Scanlon
Secretary	Brian Larkin
Company number	207437
Registered office	c/o Alvis Smits 21a Knockhill Ennis Road Limerick
Accountant	Frank Wharton FCCA AITI Accountant and Tax Consultant Ballingoola Grange Kilmallock Co Limerick
Business address	c/o Alvis Smits 21a Knockhill Ennis Road Limerick
Bankers	Bank of Ireland 125 O'Connell St. Limerick

Knock Estates Management Company Limited

Knock Estates Management Company Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 9 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Frank Wharton FCCA AITI , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

Knock Estates Management Company Limited

On behalf of the board



Brendan McInerney
Director



Brian Larkin
Director

Date: 18th March 2025

Knock Estates Management Company Limited

**Abridged balance sheet
as at 31 December 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	2		21,231		25,065
Current assets					
Debtors		9,014		5,635	
Cash at bank and in hand		27,002		18,202	
		36,016		23,837	
Creditors: amounts falling due within one year	3				
		(2,354)		(2,640)	
Net current assets			33,662		21,197
Total assets less current liabilities			54,893		46,262
 Net assets			54,893		46,262
Capital and reserves					
Reserves brought forward			37,338		69,901
Sinking Fund Account			8,924		10,011
Income and Expenditure account			8,631		(33,650)
Members' funds			54,893		46,262

The notes on pages 7 to 9 form an integral part of these financial statements.

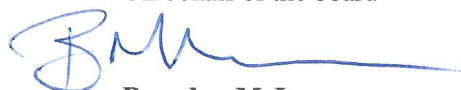
Knock Estates Management Company Limited

Abridged balance sheet as at 31 December 2025

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 micro company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

We, as director(s) of Knock Estates Management Company state that: (a) the company is availing itself of the exemption provided for by Chapter 15 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 s.358 are satisfied, (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2), (d) 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 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, *(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board



Brendan McNerney
Director



Brian Larkin
Director

Date: 18th March 2026

The notes on pages 7 to 9 form an integral part of these financial statements.

Knock Estates Management Company Limited

Notes to the abridged financial statements for the year ended 31 December 2025

1. Statement of 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.

General information

Knock Estates Management Company Limited is a company limited by guarantee incorporated in the Republic of Ireland. The registered office is Rosedale, Shannon Lawn, North Circular Road, Limerick. The financial statements are presented in Euro.

Statement of compliance

The financial statements of the company for the year have been prepared on the going concern basis and in accordance with FRS 102 the financial reporting standard applicable in the UK and Ireland. There have been no transitional adjustments made.

1.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for financial instruments that are measured at revalued amounts of 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 Ireland) issued by the financial reporting council.

Income

For unit holders/tenants where collectability is not assured, revenue is recognised when it is probable when it is probable that the economic benefits associated with the transaction will flow to the company. A provision for bad and doubtful debts is recognised where directors deem collectability is not assured.

Sinking fund reserve

The sinking reserve represents a specific building investment fund reserve to be used only for the purpose of discharging expenditure reasonable incurred on refurbishment, improvement and/or maintenance of a non recurring nature. The sinking fund is not guaranteed to cover all unexpected costs of a non recurring nature. Transfers may be made to the sinking fund from liquid resources in each financial period.

Departure from Companies Act 2014 presentation

The directors have elected to present an Income and Expenditure account instead of a profit and loss account in these financial statements as this company is a not for profit entity.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

Knock Estates Management Company Limited

**Notes to the abridged financial statements
for the year ended 31 December 2025**

..... continued

4. Company Limited by Guarantee

The company is limited by guarantee and has no share capital. The company meets the definition of and owners management company under the multi unit development act 2011.


Related Party Transactions

The directors of the company would be considered the key management personnel in accordance with FRS 102 however all directors serve in a voluntary capacity. The directors are also members of Knock Estates Management Company Limited and own units within the development. Directors are therefore personally liable for service charges in accordance with their respective head lease agreements. Director's service charges are fully paid up by the directors during the year.

5. Approval of financial statements

The financial statements were approved by the Board and signed on its behalf by


Brendan McInerney
Director


Brian Larkin
Director

Date: 18th March 2026