

Company Number: 423241

**Muirioch Management Company CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 30 June 2025**

PSC Accountants Ltd  
T/A PSC Accountants & Advisors  
Statutory Audit Firm  
2nd Floor  
Riverside House  
Fels Point  
Dan Spring Road  
Tralee  
Co Kerry

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**Muirioch Management Company CLG**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Robert Berkery Claire O'Connor Joseph Murphy
<b>Company Secretary</b>	Claire O'Connor
<b>Company Number</b>	423241
<b>Registered Office and Business Address</b>	4 Cois Farrage Muirioch, Ballydavid Tralee Co. Kerry
<b>Auditors</b>	PSC Accountants Ltd T/A PSC Accountants & Advisors 2nd Floor Riverside House Fels Point Dan Spring Road Tralee Co Kerry
<b>Bankers</b>	Allied Irish Bank Main Street, Dingle, Co Kerry
<b>Solicitors</b>	Lillian O'Sullivan & Co. Solicitors 96, South Mall, Cork

# Muirioch Management Company CLG

## DIRECTORS' REPORT

for the financial year ended 30 June 2025

The directors present their report and the audited financial statements for the financial year ended 30 June 2025.

### Principal Activity

The principal activity of the company is to function as a management company responsible for the common areas of the development at Ballydavid in Tralee, Co Kerry. The development consists of 5 houses. The company collects service charges from the homeowners for the maintenance and upkeep of the common areas in the estate. The common areas of the development were transferred to the management company on the 8 May 2013. The responsibility of the management company was transferred from the developers to the homeowners on the 9 April 2015.

The Company is limited by guarantee not having a share capital.

### Principal Risks and Uncertainties

The principal risks and uncertainties facing the company are as follows:

1. The collectability of the annual management fees from the homeowners
2. Compliance with the Muds Act 2011

The directors are reviewing these risks and are putting plans in place to minimise them going forward.

### Financial Results

The surplus for the financial year amounted to €0 (2024 - €0).

The company is limited by guarantee, it does not have any shareholders. Therefore, there were no dividends paid or proposed in the current or prior year.

### Directors and Secretary

The directors who served throughout the financial year were as follows:

Robert Berkery  
Claire O'Connor  
Joseph Murphy

The secretary who served throughout the financial year was Claire O'Connor.

The directors are required by the Company's Constitution to retire annually by rotation. In accordance with the Constitution, Claire O'Connor retires and being eligible offers herself for re-election.

### Future Developments

The directors anticipate that the company will continue with its' present level of activity.

### Post Balance Sheet Events

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

### Political Contributions

The company did not make any disclosable political donations in the current financial year.

### Auditors

The auditors, PSC Accountants Ltd T/A PSC Accountants & Advisors, continue in office in accordance with section 383(2) of the Companies Act 2014.

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### Annual Service Charge

Muirioch Management Company CLG has an agreement in place in relation to management fees. Homeowners agree the annual management fee each year.

### Insurance

Muirioch Management Company CLG has public liability insurance in place with Reen Financial Insurances covering the period from 12 October 2024 to 11 October 2025 (2024: 12 October 2023 to 11 October 2024).

### Research and Development

The company does not engage in research and development.

# Muirioch Management Company CLG DIRECTORS' REPORT

for the financial year ended 30 June 2025

## Financial Risk

The Company's operations expose it to the following risk:

## Liquidity Risk

The Company maintains adequate bank facilities to ensure sufficient short term finance for continuing operations.

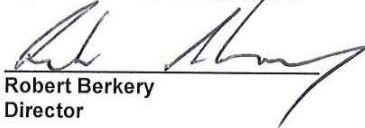
## Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

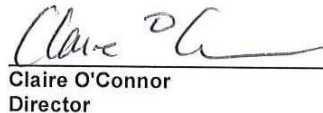
The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of qualified accounting staff and the maintenance of an effective information management system. The accounting records of the company are maintained at the company's office at 4 Cois Ferraige, Muirioch, Ballydavid, Tralee, Co. Kerry.

## Signed on behalf of the board



Robert Berkery  
Director

Date: 16 February 2026



Claire O'Connor  
Director

Date: 16 February 2026

# Muirioch Management Company CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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 that 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 surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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.

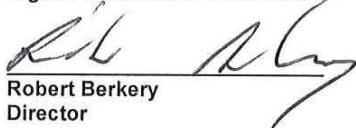
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

#### Disclosure of Information to Auditor


Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

  
Robert Berkery  
Director

Date: 16 February 2026

  
Claire O'Connor  
Director

Date: 16 February 2026

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Muirioch Management Company CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Muirioch Management Company CLG ('the company') for the financial year ended 30 June 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including the 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 FRS 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 30 June 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 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 described below 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 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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **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, 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 course of 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**

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' 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.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Muirioch Management Company CLG**

### **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 directors' 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 directors' remuneration and transactions are not complied with by the Company. 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 set out on page 6, the directors are 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 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, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

#### **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 contained in the appendix to this report, located at page 9, which is to be read as an integral part of our 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. 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 any 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.



Siobhán Rivas May  
for and on behalf of  
PSC ACCOUNTANTS LTD  
T/A PSC ACCOUNTANTS & ADVISORS  
Statutory Audit Firm  
2nd Floor  
Riverside House  
Fels Point  
Dan Spring Road  
Tralee  
Co Kerry

Date: 16 February 2026

## Muirioch Management Company CLG APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

### Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

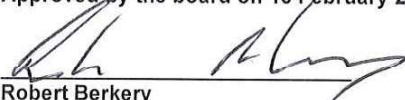
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Muirioch Management Company CLG**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Income	5	3,308	3,017
Expenditure		(3,308)	(3,017)
Surplus before tax		-	-
Tax on surplus	9	-	-
Surplus for the financial year		-	-
Total comprehensive income		-	-

Approved by the board on 16 February 2026 and signed on its behalf by:

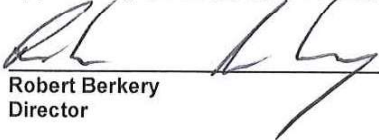
  
Robert Berkery  
Director

  
Claire O'Connor  
Director

**Muirioch Management Company CLG**  
**BALANCE SHEET**  
as at 30 June 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	10	289	284
Cash and cash equivalents		7,721	8,128
		<u>8,010</u>	<u>8,412</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>(8,010)</u>	<u>(8,412)</u>
<b>Total Assets less Current Liabilities</b>		<u>-</u>	<u>-</u>
<b>Equity attributable to owners of the company</b>		<u>-</u>	<u>-</u>

Approved by the board on 16 February 2026 and signed on its behalf by:

  
Robert Berkery  
Director

  
Claire O'Connor  
Director

**Muirioch Management Company CLG**  
**CASH FLOW STATEMENT**  
for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
<b>Cash flows from operating activities</b>			
Movements in working capital:			
Movement in debtors		(5)	(8)
Movement in creditors		(402)	727
		<u>          </u>	<u>          </u>
Cash (used in)/generated from operations		(407)	719
		<u>          </u>	<u>          </u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		(407)	719
<b>Cash and cash equivalents at beginning of financial year</b>		8,128	7,409
		<u>          </u>	<u>          </u>
<b>Cash and cash equivalents at end of financial year</b>	11	<u>7,721</u>	<u>8,128</u>

# Muirioch Management Company CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

These financial statements comprising the Income & Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of Muirioch Management Company CLG for the financial year ended 30 June 2025.

Muirioch Management Company CLG is a company limited by guarantee incorporated in the Republic of Ireland (Reg No. 423241). The registered office is located at 4 Cois Farrage, Muirioch, Ballydavid, Tralee, Co. Kerry. The nature of the company's operations and its principal activities are set out in the Directors Report.

### 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 generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or 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 Republic of Ireland" issued by the Financial Reporting Council.

#### Income

Income represents management fees received from homeowners during the period. Any excess management fees are transferred into deferred income and will be released to match future expenditure.

#### Currency

The financial statements of the company are presented in euro (€), the currency of the primary economic environment in which the company operates (its functional currency).

#### Taxation and deferred 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.

Where a surcharge rate of tax applies to certain undistributed profits, the tax (current and deferred) charge is calculated at the tax rate applicable to undistributed profits until the company recognises a liability to pay a dividend.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

## Muirioch Management Company CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Financial Instruments

#### Share Capital of the Company

The company is limited by guarantee not having a share capital.

#### Cash and Cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

#### Other financial assets

Other financial assets including trade debtors are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

#### Other financial liabilities

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Income and Expenditure account in that financial year.

### 3. Judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgments in arriving at the figures in the financial statements. The areas requiring a higher degree of judgement, or complexity, and areas where assumptions or estimates are more significant to the financial statements are disclosed below:

#### Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

### 4. Going concern

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the company's ability to collect management fees and on the support of the company's directors and other creditors. The directors are confident that all residents will comply with the management charges. Failure to comply may result in the company being unable to realise its assets and discharge its liabilities in the normal course of business. The financial statements do not include any adjustments that would be necessary if the company was unable to continue as a going concern.

### 5. Income

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of maintaining the common areas of the development at Ballydavid in Tralee, Co Kerry.

### 6. Common areas and location

The common areas of the development at Ballydavid in Tralee, Co. Kerry were transferred to Muirioch Management Company CLG on 8 May 2013.

### 7. Service Charges

Management charges for the year amounted to €960 (2024: €960) per house.

### 8. Insurance

Muirioch Management Company CLG has public liability insurance in place with Reen Financial Insurances covering the period from 12 October 2024 to 11 October 2025 (2024: 12 October 2023 to 11 October 2024).

**Muirioch Management Company CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

continued

<b>9. Tax on surplus</b>		
	<b>2025</b>	<b>2024</b>
	€	€
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<u>          </u>	<u>          </u>
<p>Muirioch Management Company CLG is a not for profit company and had no taxable surplus. Therefore, the company does not have a corporation tax charge for the year ended 30 June 2025.</p>		
<b>10. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	160	160
Prepayments	129	124
	<u>          </u>	<u>          </u>
	<u>289</u>	<u>284</u>

All trade debtors are due within the company's normal terms, which is thirty days. Trade debtors are shown net of impairment in respect of doubtful debts.

Trade debtors amounting to €160 relate to the current year and are owed by two homeowners.

<b>11. Cash and cash equivalents</b>	<b>2025</b>	<b>2024</b>
	€	€
Cash and bank balances	7,721	8,128
	<u>          </u>	<u>          </u>
<b>12. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Other creditors	6,148	6,636
Accruals	1,862	1,776
	<u>          </u>	<u>          </u>
	<u>8,010</u>	<u>8,412</u>

The repayment terms of trade creditors and accruals vary between on demand and ninety days. Trade creditors and accruals do not attract interest on late payment.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

**13. Status**

The company is one limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €1.

**14. Capital commitments**

The company did not have any capital commitments as at the 30 June 2025.

**15. Contingent liabilities**

The company did not have any contingent liabilities as at the 30 June 2025.

## Muirioch Management Company CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 16. Related party transactions

#### Ultimate controlling party

The company is limited by guarantee and therefore does not have any shareholders.

#### Key management personnel compensation

No compensation was paid to key management personnel during the year end 30 June 2025.

#### Other related party transactions

Included within the management fees are €2,880 (2024: €2,880) due from three homeowners, they are also directors of this company.

All management fees owing were discharged in full during the above year, excluding €160 (2024: €160) owed by Joseph Murphy and Robert Berkery at the year end.

There were no other related party transactions which occurred during the year.

### 17. Post-Balance Sheet Events

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

### 18. Multi Unit Development Act 2011

The directors of the company are obliged to ensure that the company complies with the Multi Unit Development Act 2011. Legal title to the common areas of the development at Ballydavid in Tralee, Co Kerry were transferred to the company on 8 May 2013, at which point Muirioch Management Company CLG commenced trading. The directors are also ensuring that the company complies with all other aspects of the Act.

### 19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 February 2026.