

**Company registration number: 220188**

**Rockwood Court Management Company Company Limited by Guarantee**

**Unaudited abridged financial statements**

**for the financial year ended 31 August 2025**

# Rockwood Court Management Company Company Limited by Guarantee

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## Rockwood Court Management Company Company Limited by Guarantee

### Directors and other information

<b>Directors</b>	Ray Banks Michael John Quirke Lisa Cavanagh
<b>Secretary</b>	Ray Banks
<b>Company number</b>	220188
<b>Registered office</b>	C/O Killian Kiernan Property Management 5 McGee House John Street Sligo
<b>Business address</b>	C/O Killian Kiernan Property Management 5 McGee House John Street Sligo
<b>Accountants</b>	Casey Kavanagh & Company 44 John Street Sligo
<b>Bankers</b>	Allied Irish Bank 26 Stephen Street Sligo

**Rockwood Court Management Company Company Limited by Guarantee**

**Balance sheet  
As at 31/08/25**

	<b>2025</b>	2024
	€	€
Current assets	8,600	11,735
Creditors: amounts falling due within one year	(880)	(682)
<b>Net current assets</b>	<u>7,720</u>	<u>11,053</u>
<b>Total assets less current liabilities</b>	7,720	11,053
<b>Net assets</b>	<u><u>7,720</u></u>	<u><u>11,053</u></u>
<b>Capital and reserves</b>	<u><u>7,720</u></u>	<u><u>11,053</u></u>

We, as directors of Rockwood Court Management Company Company Limited by 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 section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 financial 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 20th November 2025 and signed on behalf of the board by:

Ray Banks  
Director

Lisa Cavanagh  
Director

## Rockwood Court Management Company Company Limited by Guarantee

### Notes to the abridged financial statements Financial year ended 31/08/25

#### 1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Rockwood Court Management Company Company Limited by for the financial year ended 31st August 2025.

Rockwood Court Management Company Company Limited by is a private company limited by guarantee, incorporated and registered in the Republic of Ireland and the company's registration number is 220188. The address of the registered office is C/O Killian Kiernan Property Management, 5 McGee House, John Street, Sligo.

#### 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 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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

##### Currency

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

##### Turnover

Income is recognised on a receivable basis.

## Rockwood Court Management Company Company Limited by Guarantee

### Notes to the abridged financial statements (continued) Financial year ended 31/08/25

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	11,053	18,333
Loss for the financial year	(3,333)	(7,280)
Transfer to sinking fund reserve	(6,000)	-
<b>At the end of the financial year</b>	<u>1,720</u>	<u>11,053</u>

Additionally, there is a sinking fund reserve balance of €6,000 at 31 August 2025 (31 August 2024 €-).