

Company Number: 610722

**Rossmore Utilities Limited**  
**Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

# Rossmore Utilities Limited

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**Rossmore Utilities Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Brian Kneafsey
<b>Company Secretary</b>	Marcella Lavin
<b>Company Number</b>	610722
<b>Registered Office and Business Address</b>	Newtown Cloghans P.O. Ballina Co Mayo
<b>Accountants</b>	Burleigh Accountancy Group Limited Burleigh House Barrack St Charlestown Co Mayo

**Rossmore Utilities Limited**  
**ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited financial statements of**  
**Rossmore Utilities Limited**  
**for the financial year ended 31 October 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 October 2025 as set out on pages 5 to 8 which comprise the Profit and Loss Account, the Balance Sheet and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Rossmore Utilities Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this 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 its director for our work or for this report.

You have acknowledged on the Balance Sheet for the year ended 31 October 2025 your duty to ensure that Rossmore Utilities Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Rossmore Utilities Limited. You consider that Rossmore Utilities Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Rossmore Utilities Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

*Burleigh Accountancy Group Limited*  
**BURLEIGH ACCOUNTANCY GROUP LIMITED**  
Burleigh House  
Barrack St  
Charlestown  
Co Mayo

19 January 2026

**Rossmore Utilities Limited**  
**PROFIT AND LOSS ACCOUNT**

for the financial year ended 31 October 2025

	2025 €	2024 €
Turnover	72,068	75,393
Value adjustments and other amounts written off assets	(20,299)	(19,567)
Other expenses	(28,802)	(24,582)
Tax	(3,732)	(3,240)
<b>Profit</b>	<b>19,235</b>	<b>28,004</b>
Retained profit brought forward	96,499	68,495
<b>Retained profit carried forward</b>	<b>115,734</b>	<b>96,499</b>

**Rossmore Utilities Limited**  
**BALANCE SHEET**

as at 31 October 2025

	2025	2024
	€	€
Fixed Assets	56,900	71,347
Current assets	93,873	67,949
Creditors: amounts falling due within one year	(26,215)	(33,973)
<b>Net Current Assets</b>	<b>67,658</b>	<b>33,976</b>
<b>Total Assets less Current Liabilities</b>	<b>124,558</b>	<b>105,323</b>
Creditors: amounts falling due after more than one year	(5,658)	(5,658)
Accruals and deferred income	(3,165)	(3,165)
<b>Net Assets</b>	<b>115,735</b>	<b>96,500</b>
<b>Capital and Reserves</b>	<b>115,735</b>	<b>96,500</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Rossmore Utilities Limited, state that -

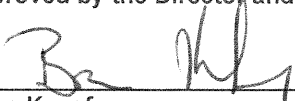
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Director and authorised for issue on 19 January 2026 :

  
 \_\_\_\_\_  
 Brian Kneafsey  
 Director

# Rossmore Utilities Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 1. General Information

Rossmore Utilities Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Newtown, Cloghans P.O., Ballina, Co Mayo 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 financial statements.

#### 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.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
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#### Leasing and Hire Purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits 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.

#### Share capital of the company

##### Ordinary share capital

The ordinary share capital of the company is presented as equity.

**Rossmore Utilities Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 October 2025

3. Appropriation of Profit and Loss Account	2025 €	2024 €
Profit brought forward	96,499	68,495
Profit for the financial year	19,235	28,004
<b>Profit carried forward</b>	<b>115,734</b>	<b>96,499</b>

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 19 January 2026.

ROSSMORE UTILITIES LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2025

**Rossmore Utilities Limited****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****TRADING STATEMENT**

for the financial year ended 31 October 2025

	2025	2024
	€	€
<b>Sales</b>	<b>72,068</b>	<b>75,393</b>
<b>Administrative expenses</b>		
Insurance	1,550	1,940
Machine running costs	9,819	6,794
Printing, postage and stationery	167	191
Telephone	1,747	1,670
Small tools & equipment	1,217	5,634
Motor expenses	1,627	1,775
Travelling and subsistence	1,941	1,133
Legal and professional	615	615
Administration expenses	5,000	5,000
Accountancy	3,000	3,000
Bank charges	98	208
Staff welfare	754	857
General expenses	310	52
Profits/losses on disposal of tangibles	-	(5,285)
Depreciation of tangible assets	20,299	19,567
	<b>48,144</b>	<b>43,151</b>
<b>Finance</b>		
Lease finance charges	957	998
<b>Net profit</b>	<b>22,967</b>	<b>31,244</b>

<b>FRS 105 Schedule</b>	<b>2025</b>	<b>2024</b>
<b>Non Current Assets</b>		
Plant & Machinery	56,900	71,347
Motor vehicles	-	-
	<b>56,900</b>	<b>71,347</b>
<b>Current Assets</b>		
CT Repayable	-	-
Trade Debtors	5,740	7,175
Cash at Bank	88,133	60,774
	<b>93,873</b>	<b>67,949</b>
<b>Prepayments &amp; Accrued Income</b>		
Prepayments	-	-
	<b>-</b>	<b>-</b>
<b>Payables amount falling due &lt; 1 year</b>		
VAT Payable	2,171	1,098
Credit Card	-	666
Other Creditors	23,551	18,549
Finance Leases	-	10,417
Corporation Tax	492	3,240
	<b>26,215</b>	<b>33,971</b>
<b>Accruals</b>		
Accruals	3,165	3,165
	<b>3,165</b>	<b>3,165</b>
<b>Payables amount falling due &gt; 1 year</b>		
Finance Leases	0	20,710
Directors Loan	5,658	5,658
	<b>5,658</b>	<b>26,368</b>

