

RIVERPOINT APARTMENTS TRUSTEES LIMITED

Unaudited

Report and Financial Statements

for the year ended 30 November 2025

RIVERPOINT APARTMENTS TRUSTEES LIMITED

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RIVERPOINT APARTMENTS TRUSTEES LIMITED

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

Tom O'Brien
Mark Mulcahy

SECRETARY

Tom O'Brien

REGISTERED OFFICE

Block 3
Harcourt Centre
Harcourt Road
Dublin 2

COMPANY NUMBER

583709

RIVERPOINT APARTMENTS TRUSTEES LIMITED

DIRECTORS' REPORT

The directors present their report together with the financial statements for the year ended 30 November 2025.

1. PRINCIPAL ACTIVITIES AND REVIEW OF BUSINESS

The company has not yet commenced to trade. The directors are satisfied with the financial position at the year end date. The company holds the legal interest in eight apartments in Limerick City. The beneficial interest is held in St Munchin's House Partnership.

2. RESULTS

The results for the year are as outlined on page 7.

3. EVENTS SUBSEQUENT TO THE YEAR END

There have been no significant events affecting the company subsequent to the year end.

4. DIRECTORS

Tom O'Brien and Mark Mulcahy served as directors throughout the year.

In accordance with the Constitution the directors are not required to retire by rotation.

5. INTERESTS OF DIRECTORS AND SECRETARY

The beneficial interests of the directors and secretary in the ordinary share capital of the company at the beginning and end of the financial year were as follows:

	Number of A Ordinary shares of €1 each	
	30 Nov 2025	30 Nov 2024
	No.	No.
Tom O' Brien	5	5
Mark Mulcahy	<u>5</u>	<u>5</u>

RIVERPOINT APARTMENTS TRUSTEES LIMITED

6. ACCOUNTING RECORDS

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of the 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 Block 3, Harcourt Centre, Harcourt Road, Dublin 2.

On behalf of the Board

Tom O' Brien

Mark Mulcahy

23 January 2026

RIVERPOINT APARTMENTS TRUSTEES LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

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 the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that standard, issued by the Financial Reporting Council ("relevant financial reporting framework").

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 profit or loss 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 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 the 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 profit or loss 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 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 directors are 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.

RIVERPOINT APARTMENTS TRUSTEES LIMITED

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of financial position and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available all the Company's accounting records and provided all the information necessary for 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 30 November 2025.

On behalf of the Board

Tom O'Brien

Mark Mulcahy

23 January 2026

RIVERPOINT APARTMENTS TRUSTEES LIMITED

STATEMENT OF COMPREHENSIVE INCOME

	Year ended 30 November 2025 €	Year ended 30 November 2024 €
Profit for the financial year	-	-
Other comprehensive income	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u><u>-</u></u>	<u><u>-</u></u>

RIVERPOINT APARTMENTS TRUSTEES LIMITED

STATEMENT OF FINANCIAL POSITION

		30 November 2025	30 November 2024
	Notes	€	€
CURRENT ASSETS			
Debtors		<u>10</u>	<u>10</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10</u>	<u>10</u>
CAPITAL AND RESERVES			
Called up share capital presented as equity	5	<u>10</u>	<u>10</u>
SHAREHOLDERS FUNDS		<u>10</u>	<u>10</u>

We, as directors of Riverpoint Apartments Trustees Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Tom O'Brien

Mark Mulcahy

23 January 2026

RIVERPOINT APARTMENTS TRUSTEES LIMITED

STATEMENT OF CHANGES IN EQUITY

	Called-up Share capital €	Profit & loss account €	Total €
Balance at 30 November 2023	10	-	10
Profit for the financial year	—	—	—
Balance at 30 November 2024	10	-	10
Profit for the financial year	—	—	—
Balance at 30 November 2025	<u>10</u>	<u>—</u>	<u>10</u>

These financial statements have been prepared in accordance with the Small Companies Regime.

The notes on pages 12 to 13 form part of these financial statements.

RIVERPOINT APARTMENTS TRUSTEES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Riverpoint Apartments Trustees Limited is a private company limited by shares, incorporated in the Republic of Ireland. The registered office is Block 3, Harcourt Centre, Harcourt Road, Dublin 2.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that Standard, and the Companies Act 2014.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(a) Basis of financial statements

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. The company qualifies as a small company, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

(b) Share capital

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

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The company makes judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

4.1 Critical judgements made in applying the company's accounting policies

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

RIVERPOINT APARTMENTS TRUSTEES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS *(continued)*

4.2 *Key sources of estimation uncertainty*

Management are of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5. CALLED UP SHARE CAPITAL	2025 €	2024 €
Authorised share capital		
The company has no limit on its authorised share capital.		
Issued and fully paid up		
10 ordinary shares of €1 each	<u>10</u>	<u>10</u>
Presented as follows:		
Called up share capital presented as equity	<u>10</u>	<u>10</u>

6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the directors on 23 January 2026.