

**Company Number: 31870**

**ROCKMOUNT RIDING CENTRE LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# ROCKMOUNT RIDING CENTRE LIMITED

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## **ROCKMOUNT RIDING CENTRE LIMITED DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Verran Moore David Moore
<b>Company Secretary</b>	Verran Moore
<b>Company Number</b>	31870
<b>Registered Office and Business Address</b>	Cregboy Claregalway Co. Galway
<b>Accountants</b>	Deacy Gilligan Ltd Reporting Accountants Block1 Galway Financial Services Centre Galway
<b>Bankers</b>	AIB Bank, 18 Eyre Square, Galway.

**ROCKMOUNT RIDING CENTRE LIMITED**  
**REPORTING ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of ROCKMOUNT RIDING CENTRE LIMITED**  
**for the financial year ended 30 April 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 abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 7 which comprise the Balance Sheet and notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of ROCKMOUNT RIDING CENTRE LIMITED, as a body, 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 Board of Directors 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 Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that ROCKMOUNT RIDING CENTRE 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 loss of ROCKMOUNT RIDING CENTRE LIMITED. You consider that ROCKMOUNT RIDING CENTRE 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 abridged financial statements of ROCKMOUNT RIDING CENTRE 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 abridged financial statements.

  
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**DEACY GILLIGAN LTD**  
Reporting Accountants  
Block 1  
Galway Financial Services Centre  
Galway

**Date:** 14/01/2026

# ROCKMOUNT RIDING CENTRE LIMITED

## BALANCE SHEET

as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	<b>164,454</b>	164,454
Current assets	<b>6</b>	6
Creditors: amounts falling due within one year	<b>(8,252)</b>	(4,427)
<b>Net Current Liabilities</b>	<b>(8,246)</b>	(4,421)
<b>Total Assets less Current Liabilities</b>	<b>156,208</b>	160,033
Provisions for liabilities	<b>(32,162)</b>	(32,162)
Accruals and deferred income	-	(1,230)
<b>Net Assets</b>	<b>124,046</b>	126,641
<b>Capital and Reserves</b>	<b>124,046</b>	126,641

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".

We as Directors of ROCKMOUNT RIDING CENTRE 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) 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 the 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 section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 14/01/2026 and signed on its behalf by:

**Verran Moore**  
Director

**David Moore**  
Director

# ROCKMOUNT RIDING CENTRE LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

ROCKMOUNT RIDING CENTRE LIMITED is a company limited by shares incorporated in Ireland. The registered office of the company is Cregboy, Claregalway, Co. Galway 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.

#### 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:

Land and Buildings	-	Not being Depreciated
Equipment, Saddles & Bridles	-	20% Straight Line
Fixtures, fittings and equipment	-	10% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### Borrowing costs

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

#### Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

#### 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.

#### Employee benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### 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.

# ROCKMOUNT RIDING CENTRE LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Share capital of the company

#### Ordinary share capital

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

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
(Loss)/Profit brought forward	(3,593)	6,563
Loss for the financial year	(2,595)	(10,156)
<b>Loss carried forward</b>	<b>(6,188)</b>	<b>(3,593)</b>

#### 4. Controlling interest

The company is ultimately controlled by its director Verran Moore.

#### 5. Post-Balance Sheet Events

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

#### 6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 14/01/2026.