

Company registration number: 669603

Romercharm Limited

Abridged Financial Statements

For The Financial Year Ended 28 February 2025

(As Modified By Sections 352 And 353 Of The Companies Act 2014)

Romercharm Limited

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Directors Responsibilities Statement **Financial Year Ended 28th February 2025**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to 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 judgments 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 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. 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 - 3 to 6:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to , 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 financial year ended 28th February 2025.

On behalf of the board

Robert Fenlon
Director

Marie Fenlon
Director

Date: 9th June 2025

Romercharm Limited

Balance Sheet
As At 28th February 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	3	281,350		281,350	
			281,350		281,350
Current assets					
Debtors	4	101		101	
		101		101	
Creditors: amounts falling due within one year	5	(290,641)		(287,525)	
Net current liabilities			(290,540)		(287,424)
Total assets less current liabilities			(9,190)		(6,074)
Net liabilities			(9,190)		(6,074)
Capital and reserves					
Called up share capital presented as equity			101		101
Profit and loss account			(9,291)		(6,175)
Shareholders deficit			(9,190)		(6,074)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Romercharm Limited

Balance Sheet (Continued)
As At 28th February 2025

We, as directors of Romercharm Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 9 June 2025 and signed on behalf of the board by:

Robert Fenlon
Director

Marie Fenlon
Director

Romercharm Limited

Notes To The Abridged Financial Statements Financial Year Ended 28th February 2025

1. Accounting policies

The principal activity of the company is of a holding company. The address of the registered office is 6 Butterfield Orchard, Rathfarnham, Dublin 14, Co. Dublin. The company is a private company limited by shares, registered in Ireland. The company registration number is 669603.

Basis of preparation

The financial statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

Going concern

The financial statements are prepared on a going concern basis. The deficit on the balance sheet arises as a result of amounts owed to related parties, which will not be discharged in advance of third-party creditors. The directors were satisfied that the company will continue in operational existence for the foreseeable future and liabilities will be discharged as they fall due.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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Notes To The Abridged Financial Statements (Continued) Financial Year Ended 28th February 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Related parties

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(6,175)	(2,469)
Loss for the financial year	(3,116)	(3,706)
At the end of the financial year	<u>(9,291)</u>	<u>(6,175)</u>

3. Tangible assets

	Freehold property	Total
	€	€
Cost		
At 1 March 2024 and 28 February 2025	<u>281,350</u>	<u>281,350</u>
Depreciation		
At 1 March 2024 and 28 February 2025	<u>-</u>	<u>-</u>
Net book value		
At 28 February 2025	<u>281,350</u>	<u>281,350</u>
At 28 February 2024	<u>281,350</u>	<u>281,350</u>

4. Debtors

	2025	2024
	€	€
Other debtors	<u>101</u>	<u>101</u>

Romercharm Limited

Notes To The Abridged Financial Statements (Continued)
Financial Year Ended 28th February 2025

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to group undertakings	288,541	285,575
Accruals	2,100	1,950
	<u>290,641</u>	<u>287,525</u>

6. Contingent assets and liabilities

It is not anticipated that any material liabilities will arise from the contingent liabilities other than those provided for.

7. Events after the end of the reporting period

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

8. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosures of transactions with group companies.

9. Controlling party

Romercharm Limited is controlled by its' directors Robert Fenlon (49.5%), Marie Fenlon (49.5%) and Fenlon Electrical Services Limited (.99%).

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 9 June 2025.