

Profit and Loss account

Y. E. 30 April	2025	2024	2023	2022	2021
	€	€	€	€	€
T/o	2,000	3,000	3,600	2,400	1,500
Admin Exps	<u>4,094</u>	<u>1,928</u>	<u>2,375</u>	<u>2,698</u>	<u>1,336</u>
PBTx	- 2,094	1,072	1,225	- 298	164
Tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
P A Tx	- 2,094	<u>1,072</u>	<u>1,225</u>	- 298	<u>164</u>
Retained for year	- 2,094	1,072	1,225	- 298	164
Retained c/fwd	<u>3,078</u>	<u>2,006</u>	<u>781</u>	<u>1,079</u>	<u>915</u>
	<u>984</u>	<u>3,078</u>	<u>2,006</u>	<u>781</u>	<u>1,079</u>

Balance Sheet

30th April	2025	2024	2023	2022	2021
	€	€	€	€	€
CA					
Debtors & Prepayments	-	-	-	-	-
Bank	<u>1,153</u>	<u>3,347</u>	<u>2,125</u>	<u>1,000</u>	<u>1,138</u>
	<u>1,153</u>	<u>3,347</u>	<u>2,125</u>	<u>1,000</u>	<u>1,138</u>
Creditors & Accruals	<u>150</u>	<u>250</u>	<u>100</u>	<u>200</u>	<u>40</u>
	1,003	3,097	2,025	800	1,098
Net assets	<u>1,003</u>	<u>3,097</u>	<u>2,025</u>	<u>800</u>	<u>1,098</u>
Capital and Reserves					
S Cap	19	19	19	19	19
P & L account	<u>984</u>	<u>3,078</u>	<u>2,006</u>	<u>781</u>	<u>1,079</u>
	<u>1,003</u>	<u>3,097</u>	<u>2,025</u>	<u>800</u>	<u>1,098</u>

Detailed P & L

Y. E. 30 April	2025	2024	2023	2022	2021
	€	€	€	€	€
Sales	2,000	3,000	3,600	1,500	1,500
Derek		-	-	900	
Admin Exps	4,094	1,928	2,375	2,698	1,336
Op Profit	<u>- 2,094</u>	<u>1,072</u>	<u>0 1,225</u>	<u>0 - 298</u>	<u>0 164</u>

11%

Admin Exps	2025	2024	2023	2022	2021
	€	€	€	€	€
Insurance	705	705	705	705	564
Lt & ht	208	344	1,132	1,004	348
repairs etc	1,862	521	363	363	363
Accy	250	150	100	200	
Bk cgs	38	38	55	20	21
CRO Filing	20	20			20
Misc	1,111	150	20	406	20
	<u>4,194</u>	<u>1,928</u>	<u>2,375</u>	<u>2,698</u>	<u>1,336</u>

Misc B/down	2025	2024	2023	2022	2021
	€	€	€	€	€
On-line filing - see Admin Exps					
Painting	750				
an Bord Pleanala					20
Sign	191				
Tree/grass cutting	170	150			
Lamp repairs				406	
	<u>1,111</u>	<u>150</u>	<u>-</u>	<u>406</u>	<u>20</u>

Roseacre Management Company Limited

Abridged balance sheet as at **30th April 2025**

		2025		2024	
	Notes	€	€	€	€
Current assets					
Debtors and prepayments	2	0		0	
Cash at bank and in hand		<u>1153</u>		<u>3347</u>	
		1153		3347	
Creditors: amounts falling due within one year					
	3	150		250	
Net current assets					
			<u>1003</u>	<u>3097</u>	
Net assets					
			<u>1003</u>	<u>3097</u>	
Capital and reserves					
Called up share capital	4		19		19
Profit and loss account			<u>984</u>		<u>3078</u>
Shareholders' funds					
			1003		3097

We, as directors of Roseacre Management Company, 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
(e) the company has relied on the specified exemption contained in s.352
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 s.353 Companies Act
2014.

On behalf of the Board

Signature:

A handwritten signature in black ink, appearing to read 'Frank Kenny', with a stylized, cursive script.

Frank Kenny
Director

Signature:

A handwritten signature in black ink, appearing to read 'Derek McArdle', with a stylized, cursive script.

Derek McArdle
Director

Date: 3 March 2026

Roseacre Management Company Limited

Notes to the abridged financial statements for the year ended

30th April 2025

1. Accounting Convention

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute of the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

The Company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

2. Debtors	2025	2024
	€	€
Prepayments and accrued income	0	0
	====	====

3. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	0	0
Accruals and deferred income	<u>150</u>	<u>250</u>
	150	100
	====	====

Roseacre Management Company Limited

Notes to the abridged financial statements for the year ended 30th April 2025

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4. Share capital	2025 €	2024 €
Authorised equity		
100,000 Ordinary shares of €1.27 each	127,000	127,000
	—————	—————
Allotted, called up and fully paid equity		
15 Ordinary shares of €1.27 each	19	19
	———	———

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	2025	2024
Frank Kenny	3	3
Derek McArdle	3	3

5. Approval of financial statements

The financial statements were approved by the Board on 2 March 2026 and signed on its behalf by


Frank Kenny
Director


Derek McArdle
Director

Date: 3 March 2026