Company registration number: 223786

Turnpike Business Park Management Limited

Unaudited abridged financial statements

for the financial year ended 30 September 2025

Turnpike Business Park Management Limited

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Turnpike Business Park Management Limited

Directors responsibilities statement

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 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. 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 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.

This statement was approved by the board of directors on 12 February 2026 and signed on behalf of the board by:

David Mc Dermott	Barry English
Director	Director

Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Turnpike Business Park Management Limited

In accordance with the engagement letter dated 19 August 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, 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 the company's board of directors for our work or for this report.

As a firm regulated by Chartered Accountants Ireland, our work will be carried out on this engagement in accordance with the Miscellaneous Technical Statement No.41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 September 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

Kevin Crowley
For and on behalf of
Crowley Audit & Accountancy Services Limited
Chartered Accountants
10 Brews Hill
Navan
Co. Meath

12 February 2026

Turnpike Business Park Management Limited

Balance sheet
As at 30 September 2025

	Note	2025 €	2025 €	2024 €	2024 €
Current assets					
Debtors	**6**	-		12,133	
Cash at bank and in hand		13,845		3,210	
		13,845		15,343	
Creditors: amounts falling due within one year	**7**	(1,241)		(2,842)	
Net current assets			12,604		12,501
Net assets			12,604		12,501
Capital and reserves					
Called up share capital presented as equity			11		11
Income and expenditure account			12,593		12,490
Members' funds			12,604		12,501

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'.

We, as directors of Turnpike Business Park Management 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.

The notes on pages 5 to 8 form part of these abridged financial statements.

Balance sheet (continued)
As at 30 September 2025

These abridged financial statements were approved by the board of directors on 12 February 2026 and signed on behalf of the board by:

David Mc Dermott	Barry English
Director	Director

The notes on pages 5 to 8 form part of these abridged financial statements.

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

2. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Chapel Street, Slane, Co. Meath, and its company registration number is 223786.

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the 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" 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 company.

Revenue Recognition

Income represents member service charges and contributions in respect of management charges. Income is taken into account as it falls due or becomes payable.

Cash flow statement

The company has availed of the exemption in FRS 102 section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Contributions to meet annual costs

In accordance with FRS 102 annual management fees are recognised as income annually following the service charge billing after agreement of the service charge budget by members at a general meeting. The contribution per unit is calculated in line with the provisions included in the lease agreement for each owner.

Taxation

As the company provides property services to its members on a not for profit basis, the company has applied for, and has been granted an exemption from corporation tax by the Revenue Commissioners in relation to any surplus of operating income over operating costs. Consequently, no charge for corporation taxation on an operating surplus is included in these financial statements. The charge for taxation in the financial statements is based on the deposit interest earned for the year.

The company was a close company as defined by section 430 Taxes Consolidation Act 1997 and this position has not changed since the end of the financial year.

Trade and other debtors
Trade and other debtors including amounts owed to group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

Cash and cash equivalents
Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals
Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Other long term benefits
Other long-term employee benefits are recognised as liabilities measured at the net total of the present value of the benefit obligation at the reporting date and the fair value of plan assets out of which the obligations are to be settled directly.

The change in the liability is recognised in profit or loss, except to the extent that it is required to be included in the cost of an asset.

3. Complex Under Management

The freehold interest in the common areas at Turnpike Business Park has been transferred to Turnpike Business Park Management Limited.

4. Income

Income consists of members' service charges and contributions in respect of property management charges. There are nine commercial units in the business park from which the company is entitled to receive service charges with an aggregate service charge billed for the year of €9,000 (30 September 2024: €9,000). Other income received in the current year of €- (30 September 2024: €-).

5. Taxation on Surplus on Ordinary Activities

There is no tax charge on the ordinary activities of the company as it is engaged in mutual trading. The tax charge in the income and expenditure accounts represents corporation tax payable on bank interest receivable.

6. Debtors

	2025	2024
	€	€
Service charges due	-	12,133

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Creditors	-	1,601
Accruals	1,066	1,066
Service charges prepaid	175	175
	1,241	2,842

8. Capital Structure

The company is limited by guarantee not having a share capital. The liability of the members is limited to €1.

9. Related party transactions

The directors were charged service charges on an arm's length basis in line with the terms of their individual leases, in common with all other owners in Turnpike Business Park Management Limited. The total of these charges for the year ended 30 September 2025 was €8,000 (30 September 2024 €7,000).

The directors have identified no other transactions which are required to be disclosed in accordance with FRS 102 Section 1A, and under section 17.2(i) of the Multi-Unit Development Act 2011.

10. Cash at Bank

	2025	2024
	€	€
Current account	13,845	3,210

11. Capital commitments

There were no capital commitments at year end 30 September 2025.

12. Events after the end of the reporting period

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

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 12 February 2026.