

Registration number 334844

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

ABRIDGED FINANCIAL STATEMENTS

YEAR ENDED 30TH APRIL 2025

ANNEXED TO 2026 ANNUAL RETURN

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

ABRIDGED FINANCIAL STATEMENTS

YEAR ENDED 30TH APRIL 2025

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TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

ABRIDGED FINANCIAL STATEMENTS

YEAR ENDED 30TH APRIL 2025

DIRECTORS AND OTHER INFORMATION

Directors: Eilean Anne Bradley
Sean Quigley
Aine Carroll (24/02/2025)

Company Secretary: Sean Quigley

Independent Auditors: MEK & Co.
116 Richmond Park
Bray
County Wicklow

Registered Office: 1st Floor Sandyford Hall
Sandyford Hall Avenue
Dublin 18

Banker: Bank of Ireland
Ballsbridge
Dublin 4

Solicitors: Ken Smyth & Co. Solicitors
Suite One
Merrion House
1-3 Fitzwilliam Street
Dublin 2

Managing Agents Paramount Estates Limited
1st Floor Sandyford Hall
Sandyford Hall Avenue
Dublin 18

Company Number 334844

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

YEAR ENDED 30TH APRIL 2025

STATEMENT OF DIRECTORS RESPONSIBILITIES

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of each financial year and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing each of the financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in business.

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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 and for the employment of competent financial management.

Directors:

Sean Quigley

Director: Sean Quigley

Director: Eilean Anne Bradley

Eilean Bradley
Eilean Bradley (Jan 21, 2026 10:16:07 EST)

Date: 22nd December 2025.

**INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF
TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

On 22nd December 2025 we reported as auditors of Temple Place Management Company Limited by Guarantee to the directors of the company on the copy of the abridged financial statements for the period ended 30th April 2025 on pages 8 to 13 and our report was as follows:

We have examined:

- i. The abridged financial statements for the period ended 30th April 2025 on pages 8 to 13 which the directors of Temple Place Management Company Limited by Guarantee propose to annex to the annual return of the company and
- ii. The statutory financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

It is the director's responsibility to prepare the abridged financial statements in accordance with applicable law and Irish Accounting standards in accordance with Section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled to the exemptions claimed in the director's statement and whether the abridged accounts have been properly prepared in accordance with those sections.

The report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters that we are required to state to them under Section 356 and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the directors for our work, for this, or the opinions we have formed.

BASIS OF OPINION

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the directors are entitled to annex abridged accounts to the annual return and the abridged accounts have been properly prepared pursuant to Sections 347/348 of the Companies Act 2014 from the financial statements to be laid before the Annual General Meeting. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

OPINION

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements accounts have been properly prepared pursuant to the provisions of sections 353 of the Act (exemptions available for small companies).

OTHER INFORMATION

On 22nd December 2025 we reported as auditors of the company on the financial statements for the period ended 30th April 2025 and the full text of our audit report is reproduced on pages 5 to 7 of these financial statements.

**Martin Kennedy CPA
On behalf of
MEK & Co.**

Certified Public Accountants and Statutory Auditors

**116 Richmond Park
Bray
County Wicklow**

Date: 22nd December 2025

Independent Auditors Report to the Members of Temple Place Management Company Limited by Guarantee

Opinion

We have audited the financial statements of Temple Place Management Company Limited by Guarantee for the period ended 30th April 2025 which comprise Income and Expenditure Account, the Balance Sheet, Statement of Changes in Funds, and the related notes including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland applying Section 1A of that Standard.

In our opinion, the financial statements

- give a true and fair view of the assets, liabilities and financial position of the company as at 30th April 2025 and of its surplus for the year then ended.
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland applying Section 1A of that Standard; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Audit and Accounting Service Authority (IASSA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the information is

materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements we are required to determine whether there is material misstatement in the financial statements or a material misstatement in the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by Companies Act 2014

In our opinion based on the work undertaken in the course of the audit;

-we have obtained all the information explanations which we consider necessary for the purpose of the audit:

-the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited:

-the financial statements are in agreement with the accounting record;

-the information given in the Director's Report is consistent with the financial statements; and

-the Director's Report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the director's report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of financial statements is located on the IAASA website at; http://www.iaaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

The purpose of our audit work and to whom we owe responsibility

This report is made solely to the members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report or for the opinions we have formed.

Signed by:

Martin Kennedy CPA
For and on behalf of:
MEK & Co.
Certified Public Accountants & Statutory Auditors

116 Richmond Park
Bray
County Wicklow

Date: 22nd December 2025

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

AS AT 30TH APRIL 2025

	Note	2025 €	2024 €
<u>Current Assets</u>			
Debtors & Prepayments	4	139,983	53,429
Cash at bank and in hand		266,424	31,126
		-----	-----
		406,407	84,555
		-----	-----
CREDITORS (Amounts due within One Year)	7	357,494	49,945
		-----	-----
Net Current Assets		48,913	34,610
		-----	-----
Total Assets less Current Liabilities		48,913	34,610
		=====	=====
 <u>Financed By:-</u>			
Members Funds	3	33,848	30,400
Sinking Fund	3	15,065	4,210
		-----	-----
Accumulated Funds		48,913	34,610
		=====	=====

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

In preparing the financial statements the directors have relied on the specific exemptions contained in Section 352 of the Companies Act 2014 on the grounds that it is entitled to the benefits of these exemptions as a small company and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

Eilean Bradley
Eilean Bradley (Jan 21, 2026 10:16:07 EST)

Director: **Eilean Anne Bradley**

Sean Quigley

Director: **Sean Quigley**

Date: **22nd December 2025**

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

YEAR ENDED 30TH APRIL 2025

1. ACCOUNTING POLICIES

(a) BASIS OF ACCOUNTING

The financial statements are prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102), applying Section 1A of that standard.

(b) BASIS OF PREPARATION

The Financial Statements have been prepared on a going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

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

(c) TURNOVER

Turnover represents the reimbursement to the company by members of the costs incurred by the management company in the maintenance of the common area of the development known as Temple Pace, Dublin 1. The owners are liable to their share of the company's annual expenses and sinking fund contribution based on approved budgets.

(d) SINKING FUND RESERVE

The Company contributes to a sinking fund to provide for future expenses, liabilities or payments whether certain or contingent and whether obligatory or discretionary.

(e) TAXATION

The company is managed and controlled in the Republic of Ireland and consequently, is tax resident in Ireland.

Taxation is payable when the liability on deposit interest exceeds €32.

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

ACCOUNTING POLICIES (Continued)

YEAR ENDED 30TH APRIL 2025

(f) TRADE RECEIVABLES

Trade receivables are recognised at fair value less any provision for impairment. A provision for impairment is included when there is objective evidence that the company will not be able to collect all monies due according to the original terms of receivables.

(g) TRADE PAYABLES

Account payables are classified as current liabilities if due within one year or less, if not they are presented at non-current liabilities.

Non-current liabilities are included at amortised cost using the effective interest rate method.

(h) INTEREST INCOME

Interest income is recognised in the statement of Comprehensive Income using the effective interest method.

(i) CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments.

(k) CASH FLOW STATEMENT

The company has not prepared a cash flow statement, availing of the exemption contained in FRS 102 Section 1A.

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

YEAR ENDED 30TH APRIL 2025

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (Continued)

<u>2 TURNOVER</u>	2025	2024
	€	€
Service Charges	103,170	90,092
Sinking Fund Contribution	10,800	10,800
Other Income	812	455
	-----	-----
	114,782	101,347
	=====	=====

The service charge and sinking fund contribution is levied on an annual basis to each residence in the apartment complex located at Temple Place, Dublin 1.

3 RECONCILIATION OF MOVEMENT IN MEMBERS FUNDS

	Members General Fund	Sinking Fund	Total
	€	€	€
Opening Retained Funds	30,400	4,210	34,610
Surplus/(Deficit) Retained for Year	3,448	10,800	8,748
Interest Received	---	55	55
	-----	-----	-----
Closing Retained Funds	33,848	15,065	48,913
	=====	=====	=====

4 DEBTORS AND PREPAYMENTS

	2025	2024
	€	€
Service Charge Debtors	115,365	30,291
Sundry Debtors	24,618	23,138
	-----	-----
	139,983	53,429
	=====	=====

All debts are payable on receipt of sales invoice.

5 TAXATION

Corporation Tax is payable when the liability on deposit interest exceeds €32.

6 OPERATING SURPLUS

	2025	2024
	€	€
Operating Surplus/(Deficit) is stated after charging:		
Auditors Remuneration	1,599	1,538
	=====	=====

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

YEAR ENDED 30TH APRIL 2025

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (Continued)

7 CREDITORS (amounts falling due within 12 months)

	2025	2024
	€	€
Creditors	20,408	19,072
Service Charges Prepaid	282	2,559
Accruals	31,763	28,314
Deferred Income (Note 10)	305,041	---
	-----	-----
	357,494	49,945
	=====	=====

8 SHARE CAPITAL

The company is limited by guarantee not having a share capital.
The liability of each member in the event of the company been wound up is limited to €1.

9 SINKING FUND

The sinking fund is a requirement of the MUD Act 2011 to provide for the financing of the refurbishment, improvement or expenditure on maintenance on a non-recurring nature in relation to the development.

10 DEFERRED INCOME

The company levied each member during the year towards the cost of upgrading the roof and other areas in the complex totalling €312,200. During the year costs of €7,159 were incurred and further costs of €145,342 since the year end.
€219,261 of the €312,200 has been received at 30th April 2025.

11 ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Deposit Account	203,845	21,608
Current Account	62,579	9,518
	-----	-----
	266,424	31,126
	=====	=====

12 RELATED PARTY TRANSACTIONS

The Company Directors are all property owners and pay service charges at arms length. Debtors includes €Nil (2024 overpaid €1,659) owed by directors.

TEMPLE PLACE MANAGEMENT COMPANY LIMITED BY GUARANTEE

YEAR ENDED 30TH APRIL 2025

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (Continued)

13 INSURANCE

The building is insured for a value of €21,039,750 (2024 €18,830,000).

14 EMPLOYEES

The average number of employees during the year was Nil (2024 Nil).

15 POST BALANCE SHEET EVENTS

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

16 TITLE OF COMMON AREA

The legal title of the common area has been transferred to the management company.

17 CONTROLLING PARTY

The company is controlled and operated by its members

18 NON-AUDIT SERVICES PROVIDED BY THE AUDITOR

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

19 APPROVAL OF FINANCIAL STATEMENTS

The directors approved the financial statements on 22nd December 2025.









Temple Place - Abridged Accounts 30/04/2025

Final Audit Report

2026-01-22

Created:	2026-01-20
By:	Arthur Da Rocha (accounts@paramountstates.ie)
Status:	Signed
Transaction ID:	CBJCHBCAABAAavZGfGM2BUOvybkBNcS_tStmlJoc-bAJ

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