

Company registration number: 360814

**North Quay Town Houses Management CLG
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 30 June 2025

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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.

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Accountants' Report to the board of directors
on the Unaudited abridged financial statements of North Quay Town Houses Management CLG

In accordance with the engagement letter dated 11 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.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and 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 June 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.

McCloskey & Co
Chartered Accountants

Workhub
51 Bracken Road
Sandyford Business Park
Dublin
D18 CV48

5 December 2025

North Quay Town Houses Management CLG
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Balance sheet
As at 30 June 2025

	Note	2025		2024	
		€	€	€	€
Current assets					
Debtors	4	1,046		968	
Cash at bank and in hand		10,543		6,708	
		11,589		7,676	
Creditors: amounts falling due within one year					
	5	(758)		(758)	
Net current assets			10,831		6,918
Total assets less current liabilities			10,831		6,918
Net assets			10,831		6,918
Capital and reserves					
Sinking fund			10,543		6,708
Profit and loss account			288		210
Members funds			10,831		6,918

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 North Quay Town Houses Management CLG 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 members 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 6 form part of these abridged financial statements.

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Balance sheet (continued)
As at 30 June 2025

These abridged financial statements were approved by the board of directors on 5 December 2025 and signed on behalf of the board by:

Denis Dowling
Director

Tony Sheppard
Director

The notes on pages 5 to 6 form part of these abridged financial statements.

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Notes to the abridged financial statements
Financial year ended 30 June 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is brought to account on a receivable basis.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Taxation

The company has obtained exemption from the Revenue Commissioners in respect of Corporation tax, it being a company not carrying on a business for the purposes of making a profit.

2. Limited by guarantee

The company is one limited by guarantee not having a share capital and consequently the liability of each member is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company in the event of the company being wound up is €1.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	210	37
Profit for the financial year	3,913	1,037
Other movements	(3,835)	(864)
At the end of the financial year	288	210

4. Debtors

	2025	2024
	€	€
Prepayments	1,046	968

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Accruals	758	758

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Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

6. Related party transactions

Service charges of €1,250 (2024 - €1,000) were levied on the Directors of the company for units in the development for which they own.

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 5 December 2025.