

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company Name: Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee
Company Number: 766162
Financial Year: from 18 June 2024 (date of incorporation) to 18 December 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Signature: Paul Martin
Secretary

Name: Paul Martin

Date: 18/12/25

Signature: Carol Martin
Director

Name: Carol Martin

Date: 18/12/25

Company Name: Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee

Audit Exempt Abridged Financial Statements

for the financial period from 18 June 2024 (date of incorporation) to 18 December 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

Company Name: Mahe (Strandhill Road) Owners' Management Company Limited by Guarantee

Audit Exempt Abridged Financial Statements

for the financial period from 18 June 2024 (date of incorporation) to 18 December 2025

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Company Name: Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee

Audit Exempt Abridged Financial Statements

for the financial period from 18 June 2024 (date of incorporation) to 18 December 2025

Directors and Other Information

Directors: Paul Martin
Carol Martin

Secretary: Paul Martin

Registered Office: 7 Seapark,
Ballincar,
Sligo,
F91 T658,
Ireland.

Company Number: 766162

Company Name: Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee

Audit Exempt Abridged Financial Statements

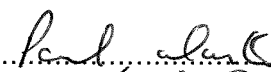
for the financial period from 18 June 2024 (date of incorporation) to 18 December 2025

Directors' Declaration On Un-Audited Financial Statements

In relation to the financial statements as set out on pages 4 to 8

- 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 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 year ending 18 December 2025.

On behalf of The Board

Paul Martin  Director & Secretary

Carol Martin  Director

Date: 18 December, 2025

Company Name: Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee

Audit Exempt Abridged Financial Statements

for the financial period from 18 June 2024 (date of incorporation) to 18 December 2025

Balance Sheet

At 18 December 2025

	2025	2024
	€	€
Current Assets	---	---
Debtors		
Net Current Assets	---	---
Total Assets Less Current Liabilities	---	---
Financed By:-	---	---
Capital and Reserves	---	---

We, as Directors of Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee 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 Section 358 is complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (d) we acknowledge the company's obligations under the Companies Acts, 2014 to keep adequate accounting records and to 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 Acts, 2014 relating to financial statements so far as they are applicable to the company.
- (e) We, as Directors of Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee state that:-the company has relied on the specified exemption contained in Section 352 Companies Act 2014; the company has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the micro companies' regime and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 Companies Act 2014.

Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee


Balance Sheet

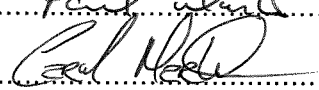
At 18 December 2025

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies' regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

The financial statements were approved by the Board of Directors on 18th December, 2025 and authorised for issue on 18th December 2025.

They were signed on its behalf by

Paul Martin  Director & Secretary

Carol Martin  Director

Date: 18th December 2025

Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee

Year Ended 18 December 2025

Notes to the Financial Statements

The significant accounting policies adopted by the Company and applied consistently are as follows: -

1 Accounting Policies

The company's registered office is Seapark, Ballincar, Sligo.

The Company is a company limited by guarantee incorporated in the Republic of Ireland and its company registration number is 766162.

(a) 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 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105', the Companies Act 2014

(b) Currency

(i) Functional currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions or the contract rate.

At each period end foreign currency monetary items are translated using the closing rate or the contract rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

All foreign exchange gains and losses are presented in the profit and loss account within 'Other expenses'.

Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee

Year Ended 18 December 2025

Notes to the Financial Statements

(c) Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

(d) Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

(e) Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Mahe (Strandhill Road) Owners' Management Company Company Limited by Guarantee

Year Ended 18 December 2025

Notes to the Financial Statements

(f) 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.

Creditors and accruals are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

(g) Employee Benefits

The company had no employees.

2 Approval of the Financial Statements

The directors approved the financial statements on 18th December, 2025.