

Company Number: 622694

Copley Street Portfolio Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Copley Street Portfolio Holdings Limited

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Copley Street Portfolio Holdings Limited
DIRECTOR AND OTHER INFORMATION

Director	Mr. Tom Sheehan
Company Secretary	Mrs. Elmarie Murphy
Company Number	622694
Registered Office and Business Address	T.A. Sheehan & Co. Ltd, Copley Street, Cork, T12 TPPO
Accountants	T A Sheehan & Co Copley Street Coek Ireland

Copley Street Portfolio Holdings Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that he has made available all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 28 February 2025."

Signed on behalf of the board

Mr. Tom Sheehan
Director

Date: 15/01/26

Copley Street Portfolio Holdings Limited

BALANCE SHEET

as at 28 February 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		150	150
Net Current Assets			
		150	150
Total Assets less Current Liabilities			
		150	150
Capital and Reserves			
Called up share capital presented as equity	4	150	150
Equity attributable to owners of the company			
		150	150

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.

I as Director of Copley Street Portfolio Holdings Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) I acknowledge the company's obligations under Companies Act 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 financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company;

(d) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company;

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the board on 15/01/26 and signed on its behalf by:

Mr. Tom Sheehan
Director

Copley Street Portfolio Holdings Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 28 February 2025

	Called up share capital €	Total €
At 1 March 2023	150	150
At 29 February 2024	150	150
At 28 February 2025	150	150

Copley Street Portfolio Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Copley Street Portfolio Holdings Limited is a company limited by shares incorporated in Ireland. The registered office of the company is T.A. Sheehan & Co. Ltd., Copley Street,, Cork,, T12 TPPO which is also the principal place of business of the company. The company is dormant and acts as a holding company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

Employee benefits

The company has no employees.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Going concern

The financial statements are prepared on a going concern basis and the directors are satisfied that no material uncertainties were unidentified in their assessment of the ability of the company to continue as a going concern. Consequently, the financial statements contain no disclosures in relation to material uncertainty in relation to the ability of the company to continue as a going concern.

Copley Street Portfolio Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

4. Share capital			2025 €	2024 €
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	50	€1.00 each	50	50
Ordinary Shares Class A	50	€1.00 each	50	50
Ordinary Shares Class B	50	€1.00 each	50	50
			<u>150</u>	<u>150</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	50	€1.00 each	50	50
Ordinary Shares Class A	50	€1.00 each	50	50
Ordinary Shares Class B	50	€1.00 each	50	50
			<u>150</u>	<u>150</u>

The rights attaching to the A and B shares are as follows:

The A shares shall not be entitled to vote at the AGM

The B shares shall not be entitled to vote at the AGM

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 28/02/25	01/03/24
Mr. Tom Sheehan	Ordinary Shares Class 1	<u>50</u>	<u>50</u>

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 15/01/26.

Copley Street Portfolio Holdings Limited
EXTRACT FROM DIRECTOR'S REPORT

for the financial year ended 28 February 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 28/02/25	Number Held At 01/03/24
Mr. Tom Sheehan	Ordinary Shares Class 1	<u>50</u>	<u>50</u>

There were no changes in shareholdings between 28 February 2025 and the date of signing the financial statements.