

**Company Registration Number 600394**

**Chiltern Street Investments Limited**

**Financial Statements**

**Year Ended 31st August 2025**

# Chiltern Street Investments Limited

## Financial Statements

Year Ended 31st August 2025

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## **Chiltern Street Investments Limited**

### **Directors and Other Information**

**Year Ended 31st August 2025**

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<b>Directors</b>	Kieran Gilmartin
<b>Company Secretary</b>	Sterrin O'Shea
<b>Registered Number</b>	600394
<b>Registered Office</b>	11 Herbert Place Dublin 2 Ireland D02 RC93
<b>Bankers</b>	Allied Irish Bank Cornelscourt Village, Bray Rd, Cornelscourt, Co. Dublin

# Chiltern Street Investments Limited

## Directors' Report

### Year Ended 31st August 2025

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The directors present their annual report and unaudited financial statements for the period ended 31.08.2025

#### Principal Activity and Review of the Business

The principal activity of the company is consultancy.

The directors aim to present a balanced and comprehensive review of the development and performance of the business during the year and its position as at the year end.

The directors have no current plans to change significantly the activities and operations of the company in the foreseeable future.

#### Directors and Secretary and their interests

The interest of the director and secretary appear in the register of shareholders at 31st of August 2025 as follows:

	<b>2025</b>
<b>Directors:</b>	
Kieran Gilmartin	50%
<b>Secretary:</b>	
Sterrin O'Shea	50%

#### Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 62 Baggot Street Lower, Dublin 2.

This report was approved by the board of directors on 28th November 2025 and signed on behalf of the board by:

.....  
**Kieran Gilmartin**

## **Chiltern Street Investments Limited**

### **Statement of Directors' responsibilities**

**Year Ended 31st August 2025**

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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 the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 and 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 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 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 the financial statements and directors report 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.

# Chiltern Street Investments Limited

## Statement of Financial Position

Year Ended 31st August 2025

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	Notes	2025 €	2024 €
<b>Fixed assets</b>			
Tangible Assets	3	147,484	191,077
		<hr/>	<hr/>
		<b>147,484</b>	<b>191,077</b>
<b>Current assets</b>			
Stock		303,217	415,540
Debtors and prepayments	7	2,000,861	2,906,423
Cash at Bank		2,580,140	167,574
		<hr/>	<hr/>
<b>Current assets</b>		<b>4,884,218</b>	<b>3,489,537</b>
<b>Creditors: Amounts falling due within one year</b>	8	2,945,385	2,203,117
		<hr/>	<hr/>
<b>Net current assets</b>		<b>1,938,833</b>	<b>1,286,420</b>
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>2,086,317</b>	<b>1,477,497</b>
<b>Creditors: Amounts falling due after more than one year</b>		<b>0</b>	<b>0</b>
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>2,086,317</b>	<b>1,477,497</b>
		<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up equity share capital	9	100	100
Profit and Loss Account		2,086,217	1,477,397
		<hr/>	<hr/>
<b>Total equity</b>		<b>2,086,317</b>	<b>1,477,497</b>
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## **Chiltern Street Investments Limited**

### **Statement of financial position**

**Year Ended 31st August 2025**

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The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014 and the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied and the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2) and

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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable

The company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014

These financial statements were approved by the board of directors on 28th November 2024 and signed on behalf of the board by:

.....  
**Kieran Gilmartin**

# **Chiltern Street Investments Limited**

## **Notes to the financial statements**

### **Year Ended 31st August 2025**

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#### **1. General information**

Chiltern Street Investments Ltd is a company limited by shares, incorporated in the Republic of Ireland. 11 Herbert Place, Dublin 2, D02 RC93 is the registered office, with 62 Baggot Street Lower, Dublin 2 being the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

#### **2. Accounting Policies**

##### **Statement of compliance**

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

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by Chartered Accountants Ireland and issued by the Accounting Standards Board.

##### **Turnover**

Turnover is measured at fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue is recognised when it is capable of reliable measurement, it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Tangible Assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

## Chiltern Street Investments Limited

### Notes to the financial statements

#### Year Ended 31st August 2025

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#### Depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Office	25%	Straight Line
Computer	25%	Straight Line
Motor Vehicles	33%	Straight Line

#### 3. Tangible Fixed Assets

	Motor Vehicles €	Computer €	Office €	Total €
<b>Cost</b>				
At 1 September 2024	94,883	21,876	119,911	236,670
Additions	0	0	2,000	2,000
At 31 August 2025	<u>94,883</u>	<u>21,876</u>	<u>121,911</u>	<u>238,670</u>
<b>Depreciation</b>				
At 1 September 2024	31,628	5,469	8,496	45,593
Charge for the financial year on owned assets	31,628	5,469	8,496	45,593
At 31 August 2025	<u>63,256</u>	<u>10,938</u>	<u>16,992</u>	<u>91,186</u>
<b>Net Book Value</b>				
At 1 September 2024	<u>63,255</u>	<u>16,407</u>	<u>111,415</u>	<u>191,077</u>
At 31 August 2025	<u>31,627</u>	<u>10,938</u>	<u>104,919</u>	<u>147,484</u>

#### 4. Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 €	2024 €
Total	<u>5</u>	<u>4</u>

#### 5. Directors' Remuneration

	2025 €	2024 €
Directors' emoluments	<u>70,000</u>	<u>43,975</u>

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## Chiltern Street Investments Limited

### Notes to the financial statements

Year Ended 31st August 2025

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#### 6. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

#### 7. Debtors

	2025 €	2024 €
Trade Debtors and Prepayments	2,000,861	2,906,423
	<u>2,000,861</u>	<u>2,906,423</u>

#### 8. Creditors: Amounts falling due within one year

	2025 €	2024 €
Other creditors	2,705,367	2,086,217
Corporation Tax	240,017	116,900
	<u>2,945,385</u>	<u>2,203,117</u>

#### 9. Share capital

	2025 €	2024 €
<b>Authorised share capital</b>		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

#### 10. Approval of Financial Statements

The board of directors approved these financial statements for issue on 28th November 2025.