

**CHCPOL Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# CHCPOL Limited

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**CHCPOL Limited**  
**DIRECTOR AND OTHER INFORMATION**

**Director** Caroline O'Sullivan

**Company Secretary** Fergal Deasy

**Company Number** 721991

**Registered Office and Business Address** East End  
Clash Road  
Little Island  
Co. Cork  
T45 KX90

**Accountants** Cuddy, O'Leary & Rigney  
Chartered Accountants  
3003 Euro Business Park  
Little Island  
Co. Cork  
T45 FX94

# CHCPOL Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 they 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 surplus or deficit 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 surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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 Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they 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 they has made available to Cuddy, O'Leary & Rigney, (Chartered Accountants), 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 their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

# CHCPOL Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €
<b>Fixed Assets</b>		
Tangible assets	8	9,812
		<hr/>
<b>Current Assets</b>		
Debtors	9	1
Cash and cash equivalents		7,783
		<hr/>
		7,784
		<hr/>
<b>Creditors: amounts falling due within one year</b>	10	(40,870)
		<hr/>
<b>Net Current Liabilities</b>		(33,086)
		<hr/>
<b>Total Assets less Current Liabilities</b>		(23,274)
		<hr/> <hr/>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		540
Retained earnings		(23,814)
		<hr/>
<b>Equity attributable to owners of the company</b>		(23,274)
		<hr/> <hr/>

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 CHCPOL Limited, 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the 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 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 Companies Act 2014 and the small companies' regime.

**Approved by the board on 29 January 2026 and signed on its behalf by:**

**Caroline O'Sullivan**  
Director

**CHCPOL Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 30 June 2024</b>	540	(29,273)	(28,733)
Surplus for the financial year	-	5,459	5,459
<b>At 30 June 2025</b>	<b>540</b>	<b>(23,814)</b>	<b>(23,274)</b>

# CHCPOL Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

CHCPOL Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721991. The registered office of the company is East End, Clash Road, Little Island, Co. Cork, T45 KX90 which is also the principal place of business of the company. The principle activity of this company is catering. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Income

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

# CHCPOL Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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 Income Statement.

### Share capital of the company

#### Ordinary share capital

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

#### Preference share capital

The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

### 3. Adoption of FRS 102

This is the first set of financial statements prepared by CHCPOL Limited 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" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

### 4. Departure from Companies Act 2014 Presentation

The director has elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 5. Statement on previous periods

The company did not present financial statements for previous periods.

### 6. Operating surplus

2025

€

#### Operating surplus is stated after charging:

Depreciation of tangible assets

1,962

### 7. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 8).

2025  
Number

Employee

-

**CHCPOL Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**8. Tangible assets**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 July 2024	15,698	15,698
At 30 June 2025	15,698	15,698
<b>Depreciation</b>		
At 1 July 2024	3,924	3,924
Charge for the financial year	1,962	1,962
At 30 June 2025	5,886	5,886
<b>Net book value</b>		
At 30 June 2025	<b>9,812</b>	<b>9,812</b>
At 30 June 2024	11,774	11,774

**9. Debtors**

	2025 €
Taxation	1

**10. Creditors**  
**Amounts falling due within one year**

	2025 €
Taxation	-
Director's current account (Note 13)	33,370
Other creditors	5,000
Accruals	2,500
	<b>40,870</b>

**11. Income Statement**

	2025 €
At 1 July 2024	(29,273)
Surplus for the financial year	5,459
At 30 June 2025	<b>(23,814)</b>

**12. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 June 2025.

**13. Director's transactions**

The following amounts are repayable to the director:

	2025 €
Caroline O'Sullivan	<b>33,370</b>

**CHCPOL Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

**14. Post-Balance Sheet Events**

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

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 29 January 2026.