

**Company registration number: 613368**

**Central Point Bond Street Limited  
Trading as Central Point Bond Street**

**Unaudited abridged financial statements  
for the financial year ended 30 April 2025**

## Central Point Bond Street Limited

### Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Directors responsibilities statement	<b>2</b>
Accountants report	<b>3</b>
Balance sheet	<b>4 - 5</b>
Notes to the financial statements	<b>6 - 9</b>

## Central Point Bond Street Limited

### Directors and other information

<b>Directors</b>	Mr Derek Twiss Ms Evelyn Twiss
<b>Secretary</b>	Ms Evelyn Twiss
<b>Company number</b>	613368
<b>Registered office</b>	Central Point Bond Street Limited Aghadoe Killarney Kerry V93KXF1
<b>Business address</b>	Aghadoe Killarney Kerry V93KXF1
<b>Accountants</b>	Castledrum Management Solutions Ltd t/a Sean Kavanagh & Co Keel Castlemaine Kerry
<b>Bankers</b>	Bank of Ireland New Street Killarney Kerry
<b>Solicitors</b>	Gordon Judge Solicitors 123 Baggot Street Lower Dublin 2

## **Central Point Bond Street Limited**

### **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 105 "The Financial Reporting Standard applicable to the Micro-entities regime" 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.

On behalf of the board

Mr Derek Twiss  
Director

Ms Evelyn Twiss  
Director

**Central Point Bond Street Limited**

**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of Central Point Bond Street Limited**

In accordance with the engagement letter dated 19 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 profit and loss account, 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 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 Certified Public Accountants in Ireland now merged with Chartered Accountants 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 April 2025 your duty under the Companies Act 2014 to ensure that the company has kept 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 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.

Castledrum Management Solutions Ltd t/a Sean Kavanagh & Co  
Chartered Accountants

Keel  
Castlemaine  
Kerry

2 March 2026

**Central Point Bond Street Limited**

**Balance sheet  
As at 30 April 2025**

	2025		2024	
	€	€	€	€
Fixed assets	2,536,815		2,590,304	
Current assets	489,575		280,492	
Prepayments and accrued income	1,000		-	
	<u>490,575</u>		<u>280,492</u>	
Creditors: amounts falling due within one year	(2,439,480)		(2,637,106)	
<b>Net current liabilities</b>	<u>(1,948,905)</u>		<u>(2,356,614)</u>	
<b>Total assets less current liabilities</b>	587,910		233,690	
Creditors: amounts falling due after more than one year	(253,443)		-	
Accruals and deferred income	(169,727)		(165,178)	
<b>Net assets</b>	<u><u>164,740</u></u>		<u><u>68,512</u></u>	
<b>Capital and reserves</b>	<u><u>164,740</u></u>		<u><u>68,512</u></u>	

We, as directors of Central Point Bond Street 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder 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);
- (d) 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

**Central Point Bond Street Limited**

**Balance sheet (continued)**

**As at 30 April 2025**

These abridged financial statements were approved by the board of directors on 2 March 2026 and signed on behalf of the board by:

**Mr Derek Twiss**

Director

**Ms Evelyn Twiss**

Director

## Central Point Bond Street Limited

### Notes to the abridged financial statements Financial year ended 30 April 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Central Point Bond Street Limited, Aghadoe, Killarney, Kerry, V93KXF1.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### 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 as promulgated by the Certified Public Accountants in Ireland and the Companies Act 2014. The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; 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.

##### Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

##### Tangible assets

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

## Central Point Bond Street Limited

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

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Investment Property	- 2%	straight line
Fittings fixtures and equipment	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Investment property

Investment property is measured initially at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

If a reliable measure of fair value is not available without undue cost or effort it shall be transferred to tangible assets and accounted for under the cost model until it is expected that fair value will be reliably measurable on an on-going basis.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

## Central Point Bond Street Limited

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

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	68,511	238,781
Profit/(loss) for the financial year	96,228	(170,270)
<b>At the end of the financial year</b>	<u>164,739</u>	<u>68,511</u>

#### 5. Creditors: amounts falling due after more than one year

	<b>2025</b>	2024
	€	€
Other creditors	<u>253,443</u>	<u>-</u>

#### 6. Capital commitments

The company confirms that no material capital commitments existed as at the balance sheet date.

#### 7. Events after the end of the reporting period

The directors confirm that no significant adjusting or non adjusting post balance sheet events have occurred in the period to the signature of these financial statements.

**Central Point Bond Street Limited**

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

**8. Directors transactions**

Name of director or other person	Derek & Evelyn Twiss	
	2025	2024
	€	€
At the start of the financial year	3,404	-
Advances made during the financial year	672	18,824
Amounts repaid during the financial year	-	(15,420)
At the end of the financial year	<u>4,076</u>	<u>3,404</u>

Amounts owed to directors are unsecured, interest free and repayable when funds permit

**9. Controlling party**

The ultimate controlling party is the holding company registered as Bond Street Dev Limited. This company holds a 100% shareholding.

**10. Going concern**

The directors after reviewing all available financial, operating and trading information deem it appropriate to prepare these financial statements on a going concern basis.

**11. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 2 March 2026.