

Company Number: 402704

Copley Investments Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Copley Investments Limited

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Copley Investments Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		<u>9,815</u>	<u>12,991</u>
Current Assets			
Debtors		103,699	131,734
Cash and cash equivalents		<u>11,745</u>	<u>11,112</u>
		<u>115,444</u>	<u>142,846</u>
Creditors: amounts falling due within one year	5	<u>(19,949)</u>	<u>(43,879)</u>
Net Current Assets		<u>95,495</u>	<u>98,967</u>
Total Assets less Current Liabilities		<u>105,310</u>	<u>111,958</u>
Capital and Reserves			
Called up share capital presented as equity	6	120	120
Retained earnings		<u>105,190</u>	<u>111,838</u>
Equity attributable to owners of the company		<u>105,310</u>	<u>111,958</u>

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.

We as Directors of Copley Investments 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) 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 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.

Approved by the board on 24 November 2025 and signed on its behalf by:

David Butler
Director

John Collins
Director

Copley Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Copley Investments Limited is a company limited by shares incorporated in Ireland

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 year ended 31 May 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.

Turnover

Turnover 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.

Employee benefits

The company is in compliance with Irish laws and regulations by making access to PRSA available to all 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.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	3,176	3,176
	<u> </u>	<u> </u>

Copley Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

4. Employees and remuneration

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2025 Number	2024 Number
Directors	<u>3</u>	<u>3</u>

5. Creditors

2025 €	2024 €
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Included in creditors:

Amounts falling due within one year

Taxation	<u>3,334</u>	<u>21,949</u>
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6. Share capital

2025 €	2024 €
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Description	Number of shares	Value of units	2025 €	2024 €
Authorised				
Ordinary Shares Class 1	50,000	€1.00 each	<u>50,000</u>	<u>50,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	120	€1.00 each	<u>120</u>	<u>120</u>

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

Name	Class of Shares	Number Held At	
		31/05/25	01/06/24
David Butler	Ordinary Shares Class 1	40	40
John Collins	Ordinary Shares Class 1	40	40
Tom Sheehan	Ordinary Shares Class 1	40	40
		<u>120</u>	<u>120</u>

7. Income Statement

2025 €	2024 €
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At 1 June 2024	111,838	115,460
Loss for the financial year	<u>(6,648)</u>	<u>(3,622)</u>
At 31 May 2025	<u>105,190</u>	<u>111,838</u>

8. Directors' remuneration

2025 €	2024 €
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Remuneration	22,600	25,600
Pension contributions	-	70,000
	<u>22,600</u>	<u>95,600</u>

Copley Investments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 November 2025.

Copley Investments Limited

EXTRACT FROM DIRECTORS' REPORT

for the financial year ended 31 May 2025

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

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

Name	Class of Shares	Number Held At 31/05/25	Number Held At 01/06/24
David Butler	Ordinary Shares Class 1	40	40
John Collins	Ordinary Shares Class 1	40	40
Tom Sheehan	Ordinary Shares Class 1	40	40
		120	120

There were no changes in shareholdings between 31 May 2025 and the date of signing the financial statements.