

Company registration number: 546270

**Bond Street Investments Limited
Trading as Bond Street Investments**

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

Bond Street Investments Limited

Contents

	Page
Directors responsibilities statement	1
Accountant's report	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 11

Bond Street Investments 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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

Bond Street Investments Limited

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Bond Street Investments 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, I have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to me.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's board of directors that I have done so, and state those matters that I have agreed to state to in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors for my work or for this report.

I have carried out this engagement in accordance with guidance issued by the Institute of Certified Public Accountants in Ireland which has 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 prepared 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.

I have not been instructed to carry out an audit of the financial statements. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.

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

Keel
Castlemaine
Kerry

2 March 2026

Bond Street Investments Limited

Balance sheet As at 30 April 2025

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	7	5,257		3,100	
			5,257		3,100
Current assets					
Stocks	8	1,368,100		1,338,496	
Debtors	9	4,188,245		4,211,360	
Cash at bank and in hand		10,813		8,235	
		5,567,158		5,558,091	
Creditors: amounts falling due within one year	10	(5,174,835)		(4,948,169)	
Net current assets			392,323		609,922
Total assets less current liabilities			397,580		613,022
Creditors: amounts falling due after more than one year	11		(180,000)		(350,000)
Net assets			217,580		263,022
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			217,480		262,922
Shareholder funds			217,580		263,022

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Bond Street Investments Limited

Balance sheet (continued)

As at 30 April 2025

We, as directors of Bond Street Investments Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

Company registration number: 546270

Bond Street Investments Limited

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

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. 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.

Current tax is recognised on taxable profit for the current and past periods. Current 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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Bond Street Investments Limited

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

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.

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:

Plant and machinery - 20% 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.

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Bond Street Investments 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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. Turnover

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

3. Operating profit

Operating profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	945	780
Directors Remuneration	55,084	55,084
Operating lease rentals	40,337	45,417
	<u>46,366</u>	<u>101,281</u>

Bond Street Investments Limited

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

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 2).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	55,084	55,084
Social insurance costs	461	458
	<u>55,545</u>	<u>55,542</u>

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	<u>55,084</u>	<u>55,084</u>

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	262,922	260,731
(Loss)/profit for the financial year	(45,442)	2,191
At the end of the financial year	<u>217,480</u>	<u>262,922</u>

Bond Street Investments Limited

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

7. Tangible assets	Plant and machinery	Total
	€	€
Cost		
At 1 May 2024	29,556	29,556
Additions	3,102	3,102
At 30 April 2025	32,658	32,658
Depreciation		
At 1 May 2024	26,456	26,456
Charge for the financial year	945	945
At 30 April 2025	27,401	27,401
Carrying amount		
At 30 April 2025	5,257	5,257
At 30 April 2024	3,100	3,100

Tangible assets held at valuation

In respect of tangible assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Plant and machinery
	€
At 30 April 2025	
Aggregate cost	32,658
Aggregate depreciation	(27,401)
Carrying amount	5,257
At 30 April 2024	
Aggregate cost	29,556
Aggregate depreciation	(26,456)
Carrying amount	3,100

Bond Street Investments Limited

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

8. Stocks		2025	2024
		€	€
Raw materials and consumables		2,515	2,496
Contract Work in progress		1,365,585	1,336,000
		<u>1,368,100</u>	<u>1,338,496</u>
9. Debtors		2025	2024
		€	€
Trade debtors		3,919,951	3,274,121
Amounts owed by group undertakings		212,874	693,815
Other debtors		-	221,396
Prepayments		55,420	22,028
		<u>4,188,245</u>	<u>4,211,360</u>
10. Creditors: amounts falling due within one year		2025	2024
		€	€
Amounts owed to credit institutions		-	8,490
Payments received on account		251,419	140,669
Trade creditors		100,359	150,907
Amounts owed to group undertakings		4,505,728	4,074,408
Other creditors including tax and social insurance		302,992	561,980
Accruals		14,337	11,715
		<u>5,174,835</u>	<u>4,948,169</u>
11. Creditors: amounts falling due after more than one year		2025	2024
		€	€
Amounts owed to credit institutions		100,000	250,000
Other creditors including tax and social insurance		80,000	100,000
		<u>180,000</u>	<u>350,000</u>
12. Capital commitments			

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

Bond Street Investments Limited

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

13. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	555,580	528,500
Advances made during the financial year	-	27,080
Amounts repaid during the financial year	(267,117)	-
At the end of the financial year	<u>288,463</u>	<u>555,580</u>

Disclosure for each director or other person is as follows:

Derek and Evelyn Twiss

Directors Loan

	2025	2024
	€	€
At the start of the financial year	555,580	528,500
Advances made during the financial year	-	27,080
Amounts repaid during the financial year	(267,117)	-
At the end of the financial year	<u>288,463</u>	<u>555,580</u>

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

14. Related party transactions

Derek Twiss has provided personal guarantees to the company's financiers in respect of certain facilities provided.

15. Controlling party

The ultimate controlling party of Bond Street Investments Limited is its holding company Bond Street Dev Limited which holds a 100% shareholding.

16. Going Concern

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

17. Approval of financial statements

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