

CELTIC SOPHIA LIMITED

Company Registration Number: 768822

ABRIDGED FINANCIAL STATEMENTS

for the financial period

from 30 July 2024 to 30 January 2026

(18-month period)

Prepared under FRS 102 Section 1A

(The Financial Reporting Standard applicable in the UK and Republic of Ireland)

Small Company Exemption — Section 352, Companies Act 2014

Company Information

Company Name	Celtic Sophia Limited
Company Number	768822
Date of Incorporation	30 July 2024
Registered Office	109 Somerton, Donabate, Co. Dublin, K36 PP30
Director	Patrick Brennan
Secretary	Caoimhe Ni Dhulaing
Financial Period	30 July 2024 to 30 January 2026 (18 months)
Annual Return Date	30 January 2026

Directors' Statement

The directors are responsible for ensuring that the company keeps 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, and enable the financial statements to be readily and properly audited.

The directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 for keeping proper books of account. The books of account are kept at 109 Somerton, Donabate, Co. Dublin, K36 PP30.

The company qualifies as a small company under Section 280A of the Companies Act 2014 and has availed of the exemption from the requirement to have the financial statements audited, under Section 360 of that Act. The company also avails of the exemption to file abridged financial statements under Section 352 of the Companies Act 2014.

These abridged financial statements have been prepared in accordance with FRS 102 Section 1A — Small Entities, as issued by the Financial Reporting Council.

The financial statements were approved by the board on 3rd February 2026 and signed on its behalf by:



Patrick Brennan, Director

Abridged Balance Sheet

as at 30 January 2026

	€	€
FIXED ASSETS		
Tangible assets		0
CURRENT ASSETS		
Cash at bank and in hand	27,650	
Total Current Assets		27,650
CREDITORS: amounts falling due within one year		
Corporation tax	4,923	
Other creditors	5,459	
Total Creditors		10,382
NET CURRENT ASSETS		17,268
NET ASSETS		17,268
CAPITAL AND RESERVES		
Called up share capital		1000
Profit and loss account		17,168
SHAREHOLDERS' FUNDS		17,268

The financial statements were approved by the board on 3rd February 2026 2026 and signed on its behalf by:



Patrick Brennan, Director

Notes to the Financial Statements

for the financial period ended 30 January 2026

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with FRS 102 Section 1A — Small Entities, as issued by the Financial Reporting Council, and with the Companies Act 2014. The financial statements have been prepared on the going concern basis under the historical cost convention.

This is the company's first set of financial statements. The financial period covers 18 months from incorporation on 30 July 2024 to the annual return date of 30 January 2026.

Turnover

Turnover comprises revenue recognised in respect of IT consultancy, web development, and nutritional therapy services provided during the period, stated exclusive of value added tax.

Taxation

Current tax is recognised for the amount of income tax payable in respect of the taxable profit for the current period using the tax rates enacted at the reporting date. The standard rate of Corporation Tax in Ireland is 12.5% on trading income.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash held in a Revolut Business current account.

2. Company Status

The company is a private company limited by shares, incorporated and registered in Ireland under the Companies Act 2014. The company qualifies as a small company under Section 280A of the Companies Act 2014.

3. Called Up Share Capital

The authorised and issued share capital of the company is €1000, comprising 100,000 ordinary shares of €0.01 each, all fully paid up.

4. Creditors

Amounts falling due within one year:

Corporation tax	4,923
Director's loan account	5,459
	10,382

The director's loan account represents a net amount of €5,459 owed to the director at the period end. This comprises funds introduced by the director less amounts repaid, and is net of €730 of personal expenses paid by the company in error which are due for repayment by the director.

5. Employees

The average number of persons employed by the company during the financial period was 1 (the director). The company registered for PAYE in January 2026.

6. Approval of Financial Statements

The directors approved these financial statements on 3rd February 2026.