

SENTOSA PREMIER TRUST LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

SENTOSA PREMIER TRUST LIMITED

COMPANY INFORMATION

Directors	Rebekah Lyons Colm Murphy
Company secretary	Rebekah Lyons
Registered number	583266
Registered office	43 Lower Dominic Street Dublin 1 Dublin D01 XD86
Accountants	RBK Business Advisers Chartered Accountants RBK House Irishtown Athlone Co. Westmeath
Bankers	Permanent TSB Poplar Square Naas Naas Co. Kildare W91 HC5P

SENTOSA PREMIER TRUST LIMITED

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SENTOSA PREMIER TRUST LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF SENTOSA PREMIER TRUST LIMITED
FOR THE YEAR ENDED 30 APRIL 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Sentosa Premier Trust Limited for the year ended 30 April 2025 which comprise the Balance sheet, the Statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Sentosa Premier Trust Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Sentosa Premier Trust Limited 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 the Board of directors of Sentosa Premier Trust Limited, as a body, 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 Sentosa Premier Trust Limited and its Board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in 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 as at 30 April 2025 your duty to ensure that Sentosa Premier Trust Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Sentosa Premier Trust Limited. You consider that Sentosa Premier Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Sentosa Premier Trust Limited. 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.



RBK Business Advisers

Chartered Accountants

RBK House
Irishtown
Athlone
Co. Westmeath
22 January 2026

SENTOSA PREMIER TRUST LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	3	763,767	781,952
		<u>763,767</u>	<u>781,952</u>
Current assets			
Cash at bank and in hand		24,891	32,123
		<u>24,891</u>	<u>32,123</u>
Creditors: amounts falling due within one year	4	(519,602)	(497,408)
		<u>(519,602)</u>	<u>(497,408)</u>
Net current liabilities		(494,711)	(465,285)
		<u>(494,711)</u>	<u>(465,285)</u>
Total assets less current liabilities		269,056	316,667
		<u>269,056</u>	<u>316,667</u>
Creditors: amounts falling due after more than one year	5	(130,179)	(181,269)
		<u>(130,179)</u>	<u>(181,269)</u>
Net assets		138,877	135,398
		<u>138,877</u>	<u>135,398</u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		138,777	135,298
		<u>138,777</u>	<u>135,298</u>
Shareholders' funds		138,877	135,398
		<u>138,877</u>	<u>135,398</u>

SENTOSA PREMIER TRUST LIMITED


**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2025**

We, as directors of Sentosa Premier Trust Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

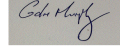
The financial statements were approved and authorised for issue by the board:

Rebekah Lyons
Director

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Date: 22 January 2026

Colm Murphy
Director

Signed by:

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Date: 22 January 2026

The notes on pages 5 to 8 form part of these financial statements.

SENTOSA PREMIER TRUST LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 APRIL 2025**

	Called up share capital €	Profit and loss account €	Total equity €
At 1 May 2023	100	134,582	134,682
Comprehensive income for the year			
Profit for the year	-	716	716
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	716	716
Total transactions with owners	-	-	-
At 1 May 2024	100	135,298	135,398
Comprehensive income for the year			
Profit for the year	-	3,479	3,479
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	3,479	3,479
Total transactions with owners	-	-	-
At 30 April 2025	100	138,777	138,877

The notes on pages 5 to 8 form part of these financial statements.

SENTOSA PREMIER TRUST LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

1. General information

Sentosa Premier Limited is a limited company incorporated and domiciled in Ireland. The registered office is located at 43 Lower Dominic Street, Dublin 1. The company's registration number is 583266.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

SENTOSA PREMIER TRUST LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

2. Accounting policies (continued)**2.4 Borrowing costs**

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% Straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

SENTOSA PREMIER TRUST LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

3. Tangible fixed assets

	Freehold property €
Cost or valuation	
At 1 May 2024	909,247
At 30 April 2025	909,247
Depreciation	
At 1 May 2024	127,295
Charge for the year on owned assets	18,185
At 30 April 2025	145,480
Net book value	
At 30 April 2025	763,767
<i>At 30 April 2024</i>	781,952

4. Creditors: Amounts falling due within one year

	2025 €	2024 €
Loans owed to credit institutions	67,022	67,023
Corporation tax	20,345	66,382
Director's Current Account	327,304	327,304
Accruals	104,931	36,699
	519,602	497,408

5. Creditors: Amounts falling due after more than one year

	2025 €	2024 €
Loans owed to credit institutions	130,179	181,269

SENTOSA PREMIER TRUST LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

6. Related party transactions

During the year Sentosa Premier Trust Limited received rent from Portobello School Limited to the value of €87,996 (2024: €80,663). Portobello School Limited is deemed a related party by virtue of mutual director, Rebekah Lyons. Rents received were at market value.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 22 January 2026