

**Sontil Investments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Sontil Investments Limited

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**Sontil Investments Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Denis Ryan Patrick Collier
<b>Company Secretary</b>	Denis Ryan
<b>Company Number</b>	602774
<b>Registered Office and Business Address</b>	C9, The Exchange Calmount Park, Ballymount Dublin 12 D12K6P4 Ireland
<b>Accountants</b>	Murphy Mahony Limited Chartered Accountants C9 The Exchange Calmount Business Park Ballymount Dublin 12 D12 K6P4 Ireland

# **Sontil Investments Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 2025

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

### **Signed on behalf of the board**

**Denis Ryan**  
Director

**5 March 2026**

**Patrick Collier**  
Director

**5 March 2026**

# Sontil Investments Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	8	802,179	584,177
<b>Current Assets</b>			
Debtors	9	654	13,389
Cash at bank and in hand		17,935	6,917
		18,589	20,306
<b>Creditors: amounts falling due within one year</b>	10	(360,243)	(231,959)
<b>Net Current Liabilities</b>		(341,654)	(211,653)
<b>Total Assets less Current Liabilities</b>		460,525	372,524
<b>Creditors:</b>			
amounts falling due after more than one year	11	(504,784)	(346,686)
<b>Net (Liabilities)/Assets</b>		(44,259)	25,838
<b>Capital and Reserves</b>			
Called up share capital presented as equity	13	10	10
Retained earnings		(44,269)	25,828
<b>Shareholders' (Deficit)/Funds</b>		(44,259)	25,838

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 Sontil 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 and the small companies' regime.

**Approved by the board on 5 March 2026 and signed on its behalf by:**

**Denis Ryan**  
Director

**Patrick Collier**  
Director

**Sontil Investments Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	10	51,965	51,975
Loss for the financial year	-	(26,137)	(26,137)
<b>At 30 April 2024</b>	10	25,828	25,838
Loss for the financial year	-	(70,097)	(70,097)
<b>At 30 April 2025</b>	<b>10</b>	<b>(44,269)</b>	<b>(44,259)</b>

# Sontil Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Sontil Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 602774. The registered office of the company is C9, The Exchange, Calmount Park., Ballymount, Dublin 12, D12K6P4, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### 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:

Plant and machinery	- 12.5% Straight line
Motor vehicles	- 12.5% Straight line

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.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### 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.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

# Sontil Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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.

### Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

### Ordinary share capital

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

### 3. Going concern

The accounts have been prepared on the going concern basis. This assumes that the company will continue in operational existence for the foreseeable future having adequate resources to meet its obligations when they fall due. The validity of the going concern basis is primarily dependent upon the continued financial support from the company's directors. The directors are confident that adequate funding will be made available to ensure all third party creditors are paid as they fall due. In light of this and having considered the matters noted above, the directors believe that it is appropriate for the financial statements to be prepared on the going concern basis.

### 4. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of

<b>5. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	<b>134,459</b>	102,025
	<u>          </u>	<u>          </u>

<b>6. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>34,694</b>	32,047
	<u>          </u>	<u>          </u>

### 7. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 3).

	<b>2025</b>	2024
	Number	Number
Labour	<b>4</b>	3
	<u>          </u>	<u>          </u>

**Sontil Investments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**8. Tangible assets**

	Plant and machinery	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 1 May 2024	816,202	-	816,202
Additions	565,973	65,451	631,424
Disposals	(371,951)	-	(371,951)
	<u>1,010,224</u>	<u>65,451</u>	<u>1,075,675</u>
At 30 April 2025	1,010,224	65,451	1,075,675
<b>Depreciation</b>			
At 1 May 2024	232,025	-	232,025
Charge for the financial year	126,278	8,181	134,459
On disposals	(92,988)	-	(92,988)
	<u>265,315</u>	<u>8,181</u>	<u>273,496</u>
At 30 April 2025	265,315	8,181	273,496
<b>Net book value</b>			
At 30 April 2025	<u><b>744,909</b></u>	<u><b>57,270</b></u>	<u><b>802,179</b></u>
At 30 April 2024	<u>584,177</u>	<u>-</u>	<u>584,177</u>

**9. Debtors**

	2025	2024
	€	€
Other debtors	-	580
Taxation	<b>654</b>	5,809
Prepayments	-	7,000
	<u><b>654</b></u>	<u>13,389</u>

**10. Creditors**

	2025	2024
	€	€
<b>Amounts falling due within one year</b>		
Amounts owed to credit institutions	<b>22,503</b>	22,502
Net obligations under finance leases and hire purchase contracts	<b>149,109</b>	103,779
Trade creditors	<b>152,300</b>	85,863
Taxation	<b>2,181</b>	16,729
Directors' current accounts (Note 16)	<b>10,420</b>	-
Other creditors	<b>20,343</b>	-
Accruals	<b>3,387</b>	3,086
	<u><b>360,243</b></u>	<u>231,959</u>

## Sontil Investments Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>11. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>			€	€
Bank loan			<b>29,149</b>	52,641
Finance leases and hire purchase contracts			<b>475,635</b>	294,045
			<b>504,784</b>	346,686
<b>Loans</b>				
Repayable in one year or less, or on demand			<b>22,503</b>	22,502
Repayable between two and five years			<b>29,149</b>	52,641
			<b>51,652</b>	75,143
<b>Net obligations under finance leases and hire purchase contracts</b>				
Repayable within one year			<b>149,109</b>	103,779
Repayable between one and five years			<b>475,635</b>	294,045
			<b>624,744</b>	397,824
<b>12. Taxation</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Debtors:</b>				
VAT			<b>246</b>	-
Relevant contracts tax			<b>408</b>	5,809
			<b>654</b>	5,809
<b>Creditors:</b>				
VAT			-	14,859
PAYE			<b>2,181</b>	1,870
			<b>2,181</b>	16,729
<b>13. Share capital</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
€1.00 Ordinary Shares	100,000	€1.00 each	<b>100,000</b>	100,000
<b>Allotted, called up and fully paid</b>				
€1.00 Ordinary Shares	10	€1.00 each	<b>10</b>	10

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

Name	Class of Shares	Number Held At	
		30/04/25	01/05/24
Denis Ryan	€1.00 Ordinary Shares	<b>10</b>	10

**Sontil Investments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**14. Profit and loss account**

	<b>2025</b>	2024
	€	€
At 1 May 2024	<b>25,828</b>	51,965
Loss for the financial year	<b>(70,097)</b>	(26,137)
At 30 April 2025	<b>(44,269)</b>	25,828

**15. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 April 2025.

**16. Directors' remuneration and transactions**

	<b>2025</b>	2024
	€	€
Remuneration	<b>23,553</b>	-

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Patrick Collier	<b>10,420</b>	-

**17. Post-Balance Sheet Events**

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

**18. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 5 March 2026.