

Registration Number 629141

121 and 122 Capel Street Management Company DAC

Abridged Financial Statements

for the year ended 30 April 2025

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121 and 122 Capel Street Management Company DAC

Statement of directors' responsibilities

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 FRS 105 The Financial Reporting Standard applicable to the Micro-entities regime ("relevant financial reporting framework"). 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's financial statements and then apply them consistently;
- make judgements and 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 and enable the financial statements to be properly prepared. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out for the year:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them.
- The directors confirm that they have made available all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025."

Extract from Directors' Report regarding Directors, Secretary and their Interests

	2025	2024
	Ordinary shares	
Joseph Moreau	100	100
Gillian Moreau	-	-

On behalf of the board:

Gillian Moreau
Secretary

Joseph Moreau
Director

Date: 31st December 2025

121 and 122 Capel Street Management Company DAC

**Abridged Balance Sheet
as at 30 April 2025**

	Notes	<u>2025</u> €	<u>2024</u> €
Fixed Assets		— -	— -
Current Assets			
Cash at bank and in hand		100	100
		— 100	— 100
Creditors: amounts falling due within one year	2	— -	— -
Net Current Assets		— 100	— 100
Total Assets Less Current Liabilities		— 100	— 100
Capital and Reserves			
Called up share capital	3	— 100	— 100
		— 100	— 100

We, as directors of 121 and 122 Capel Street Management Company DAC, 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small or micro company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements were approved and authorised for issue by the board on 31 December 2025 and signed on its behalf by :

Joseph Moreau
Director

Gillian Moreau
Director

121 and 122 Capel Street Management Co. DAC

**Notes to the Abridged Financial Statements
for the year ended 30 April 2025**

1. Accounting Policies

1.1. Accounting Convention

The financial statements are prepared under the historical cost convention

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

2. Creditors: amounts falling due within one year	2025	2024
	€	€

Creditors include the following:

Tax creditors	-	-
	=====	=====

3. Share Capital	2025	2024
	€	€
100 Ordinary shares of £1 each	100	100
	=====	=====

Allotted, called up and fully paid equity		
100 Ordinary shares of £1 each	100	100
	=====	=====

4. Transactions with directors

There were no transactions with directors during the years under review.