

Cooley Mountain View Limited
Abridged Financial Statements - 31 March 2025

Company Number 520214

Cooley Mountain View Limited
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31 March 2025

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KPMG

Audit
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St. Stephen's Green
Dublin 2
D02 DE03
Ireland

Independent Auditor's Special Report to the Directors of Cooley Mountain View Limited

pursuant to section 356(1) and 356(2) of the Companies Act 2014

We have examined the abridged financial statements for the year ended 31 March 2025 on pages 5 to 9.

Our Opinion is unmodified

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the Company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provision of section 353 of that Act (exemptions available to small and medium-sized companies).

Other information required by the Companies Act 2014

On 18 February 2026 we reported, as auditors of Cooley Mountain View Limited, to the members on the Company's financial statements for the year ended 31 March 2025 to be laid before its Annual General Meeting and our report was as follows:

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Cooley Mountain View Limited ('the Company') for the year ended 31 March 2025 set out on pages 9 to 15, which comprise the Statement of profit and loss and other comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and related notes, including the material accounting policies set out in note 2.

The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2025 and of its result for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- the financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.



Independent Auditor's Special Report to the Directors of Cooley Mountain View Limited

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information undertaken during the course of the audit, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, those parts of the directors' report specified for our review, which does not include sustainability reporting when required by Part 28 of the Companies Act 2014, have been prepared in accordance with the Companies Act 2014.

Our opinions on other matters prescribed by the Companies Act 2014 are unmodified

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 5, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.



Independent Auditor's Special Report to the Directors of Cooley Mountain View Limited

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on IAASA's website at <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

18 February 2026

Colm O'Sé
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03

Cooley Mountain View Limited
Balance sheet
As at 31 March 2025

	Note	31 March 2025 €	31 December 2024 €
Current assets			
Debtors - amounts falling due within one year	5	10	10
Cash at bank and in hand		70,563	201,280
Total current assets		<u>70,573</u>	<u>201,290</u>
Current liabilities			
Creditors - amounts falling due within one year	6	(70,563)	(201,280)
Total current liabilities		<u>(70,563)</u>	<u>(201,280)</u>
Net current assets		<u>10</u>	<u>10</u>
Total assets less current liabilities		<u>10</u>	<u>10</u>
Net assets		<u>10</u>	<u>10</u>
Equity			
Called up share capital	7	10	10
Total equity		<u>10</u>	<u>10</u>

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.

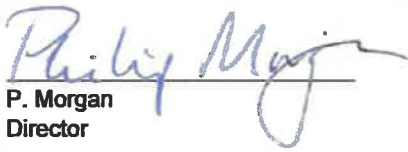
We as Directors of Cooley Mountain View Limited, state that –

The company has relied on the specified exemption contained in section 352 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the board on 16 February 2026 and signed on its behalf by:



 D. Sheeran
 Director



 P. Morgan
 Director

Cooley Mountain View Limited
Statement of changes in equity
For the year ended 31 March 2025

	Issued capital €	Total equity €
Balance at 1 April 2023	10	10
Profit after tax on ordinary activities for the year	-	-
Other comprehensive income for the year, net of tax	-	-
	<hr/>	<hr/>
Total comprehensive income for the year	-	-
	<hr/>	<hr/>
Balance at 31 March 2024	<u>10</u>	<u>10</u>
	Issued capital €	Total equity €
Balance at 1 April 2024	10	10
Profit after tax on ordinary activities for the year	-	-
Other comprehensive income for the year, net of tax	-	-
	<hr/>	<hr/>
Total comprehensive income for the year	-	-
	<hr/>	<hr/>
Balance at 31 March 2025	<u>10</u>	<u>10</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Cooley Mountain View Limited

Notes to the financial statements

31 March 2025

1. General information

Cooley Mountain View Limited (the "Company") is a limited company incorporated, domiciled and registered in Ireland. The registered number of the company is 520214 and its registered office is 45 Kildare Street Dublin 2.

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's financial statements.

Statement of compliance

These financial statements were prepared in accordance with the provisions of Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"). There have been no material departures from the Standard. The presentation currency of these financial statements is Euro. The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement and related notes because it is classified as a small company.

Significant accounting judgements and key sources of estimation uncertainty

At the balance sheet date there were no sources of estimation uncertainty that may cause material adjustments to the carrying amount of assets and liabilities within the next financial period.

Turnover

Turnover consists of expenses recharged during the period. Where the Company acts as a billing agent on behalf of a third party, revenue is recognised on a net basis, representing only the commission or fee to which the Company is entitled.

Income tax

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.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Cash at bank and in hand

Cash at bank and in hand includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Debtors

Trade and other debtors are initially recognised at transaction price plus attributable transaction costs 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.

Creditors

Trade and other creditors are initially recognised at transaction price less attributable transaction costs 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.

3. Turnover

The whole of the Company's turnover is attributable to its market in the Republic of Ireland. Turnover consists of net income earned where the Company acts as a billing agent on behalf of third parties.

Cooley Mountain View Limited
Notes to the financial statements
31 March 2025

4. Statutory and other information

There was no remuneration paid to the directors in the current year or prior period. Auditor's remuneration, including taxation and other services, is borne by a fellow group company. The company had no employees in the current year or prior period.

5. Debtors - amounts falling due within one year

	2025	2024
	€	€
Accrued income	10	10

6. Creditors - amounts falling due within one year

	2025	2024
	€	€
Trade payables	62,170	62,170
Amounts due to related parties	8,393	139,110
	<u>70,563</u>	<u>201,280</u>

Amounts due to related companies are interest free and repayable on demand.

7. Called up share capital

Authorised capital

	Number of Shares	Value of units	2025 €	2024 €
Ordinary Shares	100	€1 each	100	100

Allotted, called up and fully paid

	2025 Shares	2024 Shares	2025 €	2024 €
Ordinary shares - fully paid	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>

The holders of Ordinary Shares are entitled to receive dividends from time to time and are entitled to one vote per share at meetings of the company.

8. Contingent liabilities

The company had no capital commitments or contingencies at 31 March 2025 (31 March 2024: €nil).

9. Commitments

The Company had no capital commitments at 31 March 2025 (31 March 2024: €nil).

10. Related party transactions

The company has availed of the exemption available in FRS 102(33.1 A) Related Party Disclosures from disclosing transactions with wholly owned subsidiaries.

During the year the company received net funds of €1,886,017 (2024: €1,293,504), was recharged expenses of €nil (2024: €3,615,919) and recharged expenses of €2,016,733 (2024: €4,646,537). At year end, the balance due to Related Parties was €8,393 (2024: €139,110).

11. Controlling interest

The Goodman Family Trusts, or entities controlled by them have a beneficial interest in 100% of the company's issued share capital.

Cooley Mountain View Limited
Notes to the financial statements
31 March 2025

12. Post-Balance Sheet Events

No matter or circumstance has arisen since 31 March 2025 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 February 2026.