
GOR CONSULTANTS LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

GOR CONSULTANTS LIMITED

CONTENTS

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3 - 5

GOR CONSULTANTS LIMITED

COMPANY INFORMATION

Directors George Kennington
Gerry O'Reilly
Naoise Cosgrove

Company secretary Gerard O'Reilly

Registered number 544081

Registered office Sunnydale
540Swords
Road
Santry
Dublin 9,
D09X6C6

GOR CONSULTANTS LIMITED

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

	2024	2024
	€	€
Fixed assets	117,567	203,453
Current assets	158,451	114,092
Creditors: amounts falling due within one year	(296,471)	(317,372)
Net current liabilities	(138,020)	(203,280)
Total assets less current liabilities	(20,453)	173
Net assets(Liabilities)	(20,453)	173
Capital and reserves	(20,453)	173

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of GOR Consultants Limited, state that:

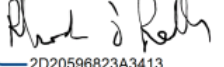
- (a) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (b) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (c) the members of the Company have not served a notice 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 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 (as a micro company); 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:

DocuSigned by:

 92352A3D66FE473...
Gerry O'Reilly
 Director

Date: 9th March 2026

Signed by:

 2D20596823A3413...
Rhoda O'Reilly
 Director

Date: 9th March 2026

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

1. GENERAL INFORMATION

The Financial Statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of GOR Consultants Limited for the financial year ended 30 April 2025. GOR Consultants Limited is, a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 544081). The registered address is Sunnydale, 540 Swords Rod, Santry, Dublin 9, D09X6C6 which is also the principal place of business of the company.

The financial statements have been presented in the Euro currency (€).

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Associates and joint ventures

Unincorporated associates and joint ventures are accounted for using the gross equity method and equity method respectively. The company's share of the profits less losses of unincorporated associates and joint ventures are included in the profit and loss account. The company's interests in their net assets or liabilities are included as fixed asset investments in the balance sheet at an amount representing the company's share of the fair values of the net asset at acquisition plus the company's share of post acquisition retained profits or losses.

The amounts included in the financial statements in respect of the post acquisition profits of unincorporated associates and joint ventures are taken from their latest financial statements made up to the balance sheet date.

Investments in incorporated associates and joint ventures are shown in the balance sheet as financial fixed assets and are valued at cost less provisions for impairments in value.

2.3 Valuation of investments

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

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

2. ACCOUNTING POLICIES (continued)

2.5 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.

2.6 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2.7 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.

2.8 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2.9 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.

3. SHARE CAPITAL

	2025 €	2024 €
Authorised		
500,000 (2023 - 500,000) "A" Ordinary shares of €1.00 each	500,000	500,000
500,000 (2023 - 500,000) "B" Ordinary shares of €1.00 each	500,000	500,000
	1,000,000	1,000,000
Allotted, called up and fully paid		
95 (2023 - 95) "A" Ordinary shares of €1.00 each	95	95
5 (2023 - 5) "B" Ordinary shares of €1.00 each	5	5
	95	95

GOR CONSULTANTS LIMITED

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

3. SHARE CAPITAL (continued)

<u>100</u>	<u>100</u>
------------	------------

4. Appropriation of Profit & loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	917	481
Dividends paid in the year	(225,000)	(240,000)
Other movement in the profit and loss account	224,156	240,436
Profit and loss account carried forward at the end of the year	<u>73</u>	<u>917</u>

5. Related Party Transactions

At the beginning of the period the company owed Gerard O'Reilly €1,778. During the period the company paid €63,294. At the end of the period Gerard O'Reilly owed the company €61,516. This loan was repaid in January 2026.

At the beginning of the period the company owed Daniamill Ltd €294,367. During the period this company repaid €137,847. At the end of the year. Daniamill Ltd owed the company €156,519.

During the period the company advanced €96,435 to Daniamill 2 Ltd. This amount was outstanding at the year end.

Gerard O'Reilly is the beneficial owner of all three companies.