

**AUTOPAY IRELAND LIMITED  
T/A COALBUCKET.COM  
T/A NAMEDREAM.COM**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

**The Directors hereby certify that the following unaudited Financial Statements were approved by the Board at the Annual General Meeting of the Company, and are a true copy of the same Financial Statements approved by the Board at the Annual General meeting of the Company:**

ALAN DODD

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ALAN DODD (Director and Secretary)

CHRISTOPHER DODD

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CHRISTOPHER DODD Christopher Dodd (Director)

**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM  
FINANCIAL STATEMENTS FOR YEAR TO 31 MAY 2025**

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**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM**

**DIRECTORS AND OTHER INFORMATION**

DIRECTORS

ALAN DODD  
CHRISTOPHER DODD

SECRETARY

ALAN DODD

REGISTERED OFFICE

35 THE BAY, ELM PARK  
MERRION ROAD  
DUBLIN 4  
IRELAND

BANKERS

BANK OF IRELAND  
LR BAGGOT STREET  
DUBLIN 2

# **AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM**

## **DIRECTORS REPORT FOR THE YEAR ENDED 31 MAY 2025**

The Directors submit herewith their report together with the unaudited financial statements for the year ended 31 May 2025. In preparing the financial statements the Directors have exercised the options available to a small private company under the Companies Acts of Ireland.

### **1. REVIEW OF THE BUSINESS**

The principal activity of the company is the development, acquisition and sale of internet domain names.

### **2. RESULTS FOR THE YEAR AND STATE OF AFFAIRS AS AT 31 MAY 2025**

The Profit and Loss Account and Balance Sheet for the year ended 31 May 2025 are set out on pages 6 and 7. The loss on ordinary activities after taxation amounted to €55,125.

### **3. DIVIDENDS AND RETENTION**

The Directors do not propose the payment of a dividend for the year, therefore the accumulated revenue surplus is decreased accordingly.

### **4. DIRECTORS AND THEIR INTERESTS**

The Directors of the company are listed on page 3 which forms part of this report. The Directors who held office at 31 May 2025 had the following beneficial interests in the shares of the company at the beginning and end of the financial year:-

	Ordinary shares of €1.27 each	
	31/5/2025	31/5/2024
Alan Dodd	49	49

Approved by the Board

	<b>CHRISTOPHER DODD</b>	<b>ALAN DODD</b>
On behalf of the Directors:	Christopher Dodd	Alan Dodd

# STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

## General responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them ensure the financial statements comply with the Companies Acts, 1963-2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring the company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the company.

They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

## Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages six to twelve:

(a) 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 judgements underlying them.

They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) 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 ending 31 May 2025.

(b) The directors and the secretary confirm that the balance sheet, profit and loss account and director's report are the true copies as presented at the company's Annual General Meeting.

Approved by the Board

CHRISTOPHER DODD

ALAN DODD

On behalf of the Directors: Christopher Dodd

Alan Dodd

**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM  
PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 31 MAY 2025**

	Note	2025 €	2024 €
<b>TURNOVER – continuing operations</b>	2	112,053	107,651
Operating and trading expenses	3	(167,178)	(178,412)
<b>(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	5	(55,125)	(70,761)
<b>TAXATION</b>	6	-	4,332
<b>(LOSS) AFTER TAXATION</b>		(55,125)	(66,429)
<b>SURPLUS BROUGHT FORWARD</b>		140,633	207,062
<b>SURPLUS CARRIED FORWARD</b>		85,508	140,633

There were no other recognised gains or losses during the period other than the (loss)/profit as stated above. There is no difference between the results as stated above and the result as stated on an unmodified historical cost basis.

Approved by the Board

	CHRISTOPHER DODD	ALAN DODD
On behalf of the Directors:	Christopher Dodd	Alan Dodd

**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM  
BALANCE SHEET AS AT 31 MAY 2025**

	Note	2025 €	2024 €
<b>ASSETS EMPLOYED</b>			
Fixed assets	7	243	340
<b>CURRENT ASSETS</b>			
Debtors and Prepayments	8	29,968	37,102
Cash at bank and on hand	12	84,783	142,125
		<u>114,751</u>	<u>179,227</u>
<b>CREDITORS</b>			
Falling due within one year	9	(12,635)	(14,136)
		<u>102,116</u>	<u>165,091</u>
<b>NET CURRENT ASSETS</b>			
		<u>102,359</u>	<u>165,431</u>
<b>ASSETS LESS CURRENT LIABILITIES</b>			
		<u>102,359</u>	<u>165,431</u>
Represented by:-			
<b>CAPITAL AND RESERVES</b>			
Paid up share capital	10	63	63
Long-term finance	9.1	16,788	24,735
Profit and Loss Account		85,508	140,633
		<u>102,359</u>	<u>165,431</u>

We, as Directors of Autopay (Ireland) 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 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 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 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 company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

CHRISTOPHER DODD

ALAN DODD

On behalf of the Directors:

Christopher Dodd

Alan Dodd

**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MAY 2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
<b>NET CASH (OUTFLOW) FROM OPERATING ACTIVITIES</b>	12	€ (57,342)	€ (78,944)
<b>INVESTING ACTIVITIES</b>			
Purchase of tangible fixed assets		(-)	(-)
Issued share capital raised			
		_____	_____
<b>NET CASH (OUTFLOW) FROM INVESTING ACTIVITES</b>		-	-
		_____	_____
<b>(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		(57.342)	(78,944)
		_____	_____

# AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM

## NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

### 1. ACCOUNTING POLICIES

- (a) Accounting Convention: The accounts are prepared under the historical cost convention.
- (b) Depreciation: The cost of fixed assets is written off over their expected useful lives.
- (c) Income from "own site development" is not recognised until earned, on the grounds of prudence.
- (d) The closing rate method of accounting practice is used to account for foreign exchange transactions.
- (e) Intellectual Property: see Note 11.

2. TURNOVER	2025	2024
	€	€
Government Subsidy/Grant income	-	-
Domain trading/Domain income streams	112,053	107,651
	<hr/>	<hr/>
	112,053	107,651
	<hr/>	<hr/>
3. OPERATING AND TRADING EXPENSES	2025	2024
	€	€
Directors' remuneration	80,977	97,978
Director's pension	-	-
Broker Commissions	18,787	27,830
Intellectual property – costs of acquiring traffic	49,833	33,383
Light, Heat & Power	591	553
Internet expenses	619	697
Advertising and marketing	91	-
Hosting	735	594
Audit	-	-
Insurance and financial charges	4,772	1,605
Sundries	2,640	6,857
Depreciation	97	436
Rent	150	300
Employee wages	7,886	8,041
Web site development	-	138
	<hr/>	<hr/>
	167,178	178,412

**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM**  
**NOTES ON THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

<b>4. EMPLOYEES AND REMUNERATION</b>	<b>2025</b>	<b>2024</b>
	€	€
The number of persons employed was two (being one owner-director and one employee).		
Directors Remuneration	80,977	97,978
Company Pension Scheme	-	-
Other wages and salaries	7,244	7,391
Social welfare costs	642	650
	<u>88,863</u>	<u>106,019</u>
<b>5. (LOSS) ON ORDINARY ACTIVITIES BEFORE TAX</b>	<b>2025</b>	<b>2024</b>
	€	€
This is stated after charging:		
Directors remuneration (including company pension)	80,977	97,978
Auditors remuneration	-	-
	<u>-</u>	<u>-</u>
<b>6. TAX ON (LOSS) ON ORDINARY ACTIVITIES</b>	<b>2025</b>	<b>2024</b>
	€	€
Corporation tax charge/(credit) for the year	-	(4,332)
	<u>-</u>	<u>(4,332)</u>

**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM**  
**NOTES ON THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

**7. TANGIBLE FIXED ASSETS**

	<b>Computer Equipment €</b>
<b>Cost:</b>	
At 31 May 2024	12,642
Additions	-
	<hr/>
At 31 May 2025	12,642
	<hr/>
<b>Depreciation:</b>	
At 31 May 2024	(12,302)
Charge	(97)
	<hr/>
At 31 May 2025	(12,399)
<b>Net book value:</b>	
At 31 May 2024	<u>340</u>
At 31 May 2025	<u>243</u>

**8. DEBTORS**

	<b>2025 €</b>	<b>2024 €</b>
Amounts falling due within one year:		
Trade debtors	400	542
Prepayments and Sundry debtors	29,558	32,049
VAT	10	179
Corporation tax	-	4,332
	<hr/>	<hr/>
	29,968	37,102

**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM**  
**NOTES ON THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

<b>9. CREDITORS</b>	<b>2025</b>	<b>2024</b>
(Amounts falling due within one year):	€	€
Payroll taxes	3,128	4,388
Trade creditors and accruals	183	184
VAT	-	-
Corporation Tax	-	-
Directors current account	109	349
Term Loan	9,215	9,215
	<hr/>	<hr/>
	12,635	14,136
	<hr/>	<hr/>

<b>9.1 CREDITORS</b>	<b>2025</b>	<b>2024</b>
(Amounts due after one year)	€	€
Term Loan	16,788	24,735
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<b>10. CALLED UP SHARE CAPITAL</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised:</b>		
1,000,000 ordinary shares of €1.27 each	1,270,000	1,270,000
<b>Allotted, called up and fully paid</b>		
2 ordinary shares of €1.27 each	63	63
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**AUTOPAY IRELAND LIMITED T/A NAMEDREAM.COM**  
**NOTES ON THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

<b>11. INTELLECTUAL PROPERTY</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Internet Domain Names	-	-

As part of its ongoing activities, the company registered a number of internet domain names during the year. As these domains incur an annual renewal charge, these charges are made to the Profit and Loss Account as they arise.

Some of these domain names attract visitors looking for information, products or services on the Internet. This traffic is inherent in the domain name. Or, the domain may be valuable as part of a brand. As a result, the domain name may have a value greater than the renewal fee of the domain. The valuation of these domain names is neither practical nor prudent - any gains are therefore recognised in the Profit & Loss account only when they arise.

<b>12. CASH FLOW STATEMENT</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>(A) Reconciliation of trading (loss) to net cash (outflow) from operating activities.</b>		
Operating (loss)	(55,125)	(66,429)
Depreciation charges	97	436
In debtors	7,134	(20,887)
In creditors	(9,448)	7,936
	<hr/>	<hr/>
<b>NET CASH TRADING (OUTFLOW)</b>	<b>(57,342)</b>	<b>(78,944)</b>
	<hr/>	<hr/>
<b>(B) Analysis of change in cash and cash equivalents during the year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Opening Position, June 1st	142,125	221,069
Total cash (outflow)	(57,342)	(78,944)
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Closing Position, May 31st	84,783	142,125
	<hr/>	<hr/>