

Company registration number: **656182**

**GOREYBOOK 400 COMPANY LIMITED BY
GUARANTEE**

Unaudited Financial Statements

for the year ended 31 August 2025

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Unaudited Financial Statements

Year ended 31 August 2025

CONTENTS	PAGE
Directors and Other Information	1
Directors' Report	2
Accountant's Report	3
Profit and Loss Account	4
Balance Sheet	5 - 6
Notes to the Financial Statements	7 - 8

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Directors and Other Information

Year ended 31 August 2025

Directors	MICHAEL DWYER PETER O' CONNOR
Company secretary	MICHAEL DWYER
Accountant	ACCOUNTS 4 U THE LENNON CENTRE ANNAGH GOREY CO-WEXFORD Y25 WR60 Ireland
Registered office	ANDREW'S LANE KILANERIN GOREY CO. WEXFORD Ireland

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Directors' Report

Year ended 31 August 2025

The directors present their report and the unaudited financial statements of the company for the year ended 31 August 2025.

DIRECTORS

The directors who served the company during the year were as follows:

MICHAEL DWYER

PETER O' CONNOR

PRINCIPAL ACTIVITIES

ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at ANDREW'S LANE, KILANERIN, GOREY, CO. WEXFORD, Ireland.

DIVIDENDS

During the year the directors have not paid any interim dividends or recommended payment of a final dividend.

DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors and the secretary who served at 31 August 2025, had no interests in shares in, or debentures of, the company.

This report was approved by the board of directors on 31 January 2026 and signed on behalf of the board by:

MICHAEL DWYER

Director

PETER O' CONNOR

Director

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Report to the directors on the preparation of the unaudited statutory financial statements of GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Year ended 31 August 2025

As described on the balance sheet, the Board of Directors of GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE are responsible for the preparation of the financial statements for the year ended 31 August 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

ACCOUNTS 4 U

THE LENNON CENTRE
ANNAGH
GOREY
CO-WEXFORD
Y25 WR60
Ireland

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Profit and Loss Account

Year ended 31 August 2025

	2025	2024
	€	€
Turnover	-	-
Cost of sales	-	(1,722)
Gross loss	-	(1,722)
Administrative expenses	(81)	(80)
Operating loss	(81)	(1,802)
Loss before taxation	(81)	(1,802)
Tax on loss	-	-
Loss for the financial year	(81)	(1,802)

The company has no other recognised items of income or expense other than the results for the year as set out above.

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Balance Sheet

31 August 2025

	Note	2025 €	2024 €
Current assets			
Cash at bank and in hand		67	48
Creditors: amounts falling due within one year	5	(1,920)	(1,820)
Net current liabilities		(1,853)	(1,772)
Total assets less current liabilities		(1,853)	(1,772)
Creditors: amounts falling due after more than one year	6	(2,900)	(2,900)
Net liabilities		(4,753)	(4,672)
Capital and reserves			
Called up share capital presented as equity		-	-
Profit and loss account		(4,753)	(4,672)
Shareholders deficit		(4,753)	(4,672)

We, as directors of GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- We acknowledge the obligations of the company 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.

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

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Balance Sheet (continued)

31 August 2025

These financial statements were approved by the board of directors and authorised for issue on 31 January 2026, and are signed on behalf of the board by:

MICHAEL DWYER

Director

PETER O'CONNOR

Director

Company registration number: 656182

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 August 2025

1 General information

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 656182 and the address of the registered office is ANDREW'S LANE, KILANERIN, GOREY, CO. WEXFORD, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

GOREYBOOK 400 COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements (continued)

Year ended 31 August 2025

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	(4,672)	(2,870)
Loss for the financial year	(81)	(1,802)
At end of year	<u>(4,753)</u>	<u>(4,672)</u>

5 Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	100	-
Accruals	1,820	1,820
	<u>1,920</u>	<u>1,820</u>

6 Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Other creditors including tax and social insurance	2,900	2,900
	<u>2,900</u>	<u>2,900</u>