



# Financial Statements

## Voralberg Limited

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For the financial year ended 30 April 2025

Voralberg Limited

## Company Information

<b>Director</b>	David Widger
<b>Company secretary</b>	Goodbody Secretarial Limited
<b>Registered number</b>	274084
<b>Registered office</b>	25 North Wall Quay Dublin 1 D01 H104
<b>Accountants</b>	Grant Thornton Business Advisory Services Limited Chartered Accountants 13 - 18 City Quay Dublin 2

## Contents

	Page
<b>Director's report</b>	1 - 2
<b>Director's responsibilities statement</b>	3
<b>Accountant's report</b>	4
<b>Statement of comprehensive income</b>	5
<b>Statement of financial position</b>	6
<b>Statement of changes in equity</b>	7
<b>Notes to the financial statements</b>	8 - 9

# Director's report

For the financial year ended 30 April 2025

The director presents the annual report and unaudited financial statements for the financial year ended 30 April 2025.

## Principal activities

The Company was set up to manage the development of a building occupied by A&L Goodbody LLP. The Company did not trade during the financial year.

## Results and dividends

The profit for the financial year, after taxation, amounted to €Nil (2024: €Nil).

The directors have not recommended a dividend (2024: €Nil).

## Director and the interests

In accordance with Section 329 of the Companies Act 2014, the director's shareholdings and the movements therein during the financial year ended 30 April 2025 were as follows:

	Ordinary shares of €1.27 each	
	30/4/25	1/5/24
David Widger	26	26

Except where indicated, they served as directors for the entire year. In accordance with the Articles of Constitution, the directors are not required to retire by rotation.

## Financial risk management objectives and policies

There are no risks or uncertainties noted by the directors at the reporting date that would materially and adversely affect the Company's future operating results or financial position.

## Accounting records

The measures taken by the director to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office.

## Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 350 of the Companies Act 2014.

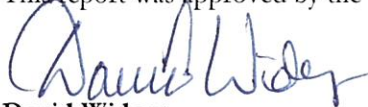
## Director's report (continued)

For the financial year ended 30 April 2025

### **Events since the end of the financial year**

There have been no significant events affecting the Company since the financial year-end.

This report was approved by the board and signed on its behalf.



**David Widger**

Director

Date: 19 December 2025

## Director's responsibilities statement

For the financial year ended 30 April 2025

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the director must not approve the financial statements unless he is 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 for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting 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 director is 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 and enable them to ensure that the financial statements and Director's report comply with the Companies Act 2014. 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 9:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available to Grant Thornton Business Advisory Services Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of the knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 30 April 2025.

On behalf of the board



**David Widger**

Director

Date: 19 December 2025

# Independent Accountants Report to the director on the unaudited financial statements of Voralberg Limited for the financial year ended 30 April 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Voralberg Limited for the financial year ended 30 April 2025, which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes to the financial statements, including a summary of significant accounting policies, from the Company's accounting records and from information and explanations you have given to us.

The financial statements have been prepared on the basis set out in the notes to the financial statements.

This report is made solely to the directors of Voralberg Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely that we might compile the financial statements that we have been engaged to compile, report to the Company's directors that we have done so and state those matters that we have agreed to state to the directors of Voralberg Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Voralberg Limited and its directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements issued by the International Auditing and Assurance Standards Board (the 'IAASB') and have complied with the ethical guidance laid down by the IESBA Code and Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have approved the financial statements for the financial year ended 30 April 2025 and you have acknowledged on the Statement of financial position as at 30 April 2025 your duty to ensure that Voralberg Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Voralberg Limited is exempt from the statutory audit requirement for the financial year ended 30 April 2025.

We have not been instructed to carry out an audit or review the financial statements of Voralberg Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial

*Grant Thornton Business Advisory Services Limited*

**Grant Thornton Business Advisory Services Limited**

Chartered Accountants  
13 - 18 City Quay  
Dublin 2

Date: 19 December 2025

## Statement of comprehensive income

For the financial year ended 30 April 2025

The Company has not traded during the financial year nor the preceding financial year. During these periods, the Company received no income and incurred no expenditure and therefore made neither profit or loss, nor had any other comprehensive income.

The notes on pages 8 to 9 form part of these financial statements.

# Statement of financial position

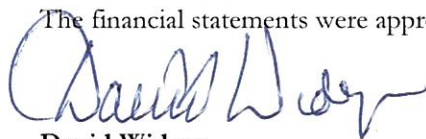
As at 30 April 2025

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors: amounts falling due after more than one year		43	43
<b>Net assets</b>		<u>43</u>	<u>43</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	4	<u>43</u>	<u>43</u>
<b>Shareholders' funds</b>		<u>43</u>	<u>43</u>

I, as director of Voralberg Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (d) I 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 financial 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) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.

The financial statements were approved:



**David Widger**  
Director

Date: 19 December 2025

The notes on pages 8 to 9 form part of these financial statements.

## Statement of changes in equity

For the financial year ended 30 April 2025

	Called up share capital	Total equity
	€	€
At 1 May 2024	43	43
<b>At 30 April 2025</b>	<b>43</b>	<b>43</b>

## Statement of changes in equity

For the financial year ended 30 April 2024

	Called up share capital	Total equity
	€	€
At 1 May 2023	43	43
<b>At 30 April 2024</b>	<b>43</b>	<b>43</b>

The notes on pages 8 to 9 form part of these financial statements.

# Notes to the financial statements

For the financial year ended 30 April 2025

## 1. Accounting policies

### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The Company qualifies as a small company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies. No judgements were made or estimates determined in the context of the preparation of these financial statements.

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

### 1.2 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities.

## 2. Debtors: Amounts falling due within one year

	2025 €	2024 €
Other debtors	43	43
	<u>43</u>	<u>43</u>

## 3. Controlling party and related party transactions

The shares of the Company are held by the Partners of A&L Goodbody LLP for and on behalf of A&L Goodbody LLP. The controlling party of the Company is A&L Goodbody LLP.

The company has availed of the exemption conferred by FRS 102 paragraph 33.1A not to disclose transactions with members of the group on the grounds that 100% of the voting rights are controlled within that group.

## 4. Share capital

	2025 €	2024 €
<b>Allotted, called up and fully paid</b>		
34 Ordinary shares of €1.27 each	43	43
	<u>43</u>	<u>43</u>

# Notes to the financial statements

For the financial year ended 30 April 2025

**5. Post balance sheet events**

There have been no significant events affecting the Company since the financial year-end.

**6. Approval of financial statements**

The director approved these financial statements for issue on **19 December 2025**