

Registered number: 457916

GD ACCOUNTING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

GD ACCOUNTING LIMITED

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GD ACCOUNTING LIMITED

COMPANY INFORMATION

Directors	Geraldine Dunne Peter Byrne
Company secretary	Geraldine Dunne
Registered number	457916
Registered office	7 Dale Drive Stillorgan Dublin A94 RD32
Accountants	S&W Partners Audit (Ireland) Limited Chartered Accountants Paramount Court Corrig Road Sandyford Business Park Dublin 18
Date of incorporation	26 May 2008

GD ACCOUNTING LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2025**

	2025 €	2024 €
Current assets		
Cash at bank and in hand	100	100
	<u>100</u>	<u>100</u>
Total assets less current liabilities	100	100
Net assets	<u>100</u>	<u>100</u>
Capital and reserves		
Called up share capital presented as equity	100	100
Shareholders' funds	<u>100</u>	<u>100</u>

We, as directors of GD Accounting 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) 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.

(e) We hereby certify that we 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements prepared under small companies regime and were approved and authorised for issue by the board:



Geraldine Dunne
Director



Peter Byrne
Director

Date: 20 February 2026

Date: 20 February 2026

GD ACCOUNTING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1. General information

GD Accounting Limited is a private company limited by shares, registered under Part 2 of the Companies Act 2014, incorporated in the Republic of Ireland on 26 May 2008. The company's registered office is 7 Dale Drive, Stillorgan, Dublin, and they have not commenced to trade so do not have a principal place of business.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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.

2.2 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euro.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Income Statement within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.3 Cash flow statement

The directors have taken the advantage of the exemption available under Section 1A of the Financial Reporting Standard 102 from the requirement to include a cash flow statement in the financial statements.

GD ACCOUNTING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

2. Accounting policies (continued)

2.4 Share Capital

Incremental costs are directly attributable to the issue of ordinary shares and share options are recognised as a reduction in equity.

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.

3. Employees, directors remuneration and key management compensation

The company has no employees other than directors, who did not receive and remuneration during the period

Key management includes the board of directors, all members of the company management and the company secretary. The directors are considered to be the key management of the company. There was no compensation paid or payable to the key management throughout the period.

There were no payments made to third parties during this period in respect of services as directors in this company.

4. Approval of financial statements

The board of directors approved these financial statements for issue on 20 February 2026