

**Griffinstown Equestrian Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

**Griffinstown Equestrian Limited**  
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**Griffinstown Equestrian Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	6	100	100
Creditors: amounts falling due within one year	7	(4,030)	(589)
<b>Net Current Liabilities</b>		<b>(3,930)</b>	<b>(489)</b>
<b>Total Assets less Current Liabilities</b>		<b>(3,930)</b>	<b>(489)</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	8	(4,030)	(589)
<b>Equity attributable to owners of the company</b>		<b>(3,930)</b>	<b>(489)</b>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Griffinstown Equestrian 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 358 are satisfied,

(c) the shareholders 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 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 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

**Approved by the board on 9 February 2026 and signed on its behalf by:**

**Mary Ann Casey**  
Director

**Jill Casey**  
Director

**Griffinstown Equestrian Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 28 June 2023</b>	-	-	-
Loss for the financial period	-	(589)	(589)
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 30 September 2024</b>	100	(589)	(489)
Loss for the financial year	-	(3,441)	(3,441)
<b>At 30 September 2025</b>	<b>100</b>	<b>(4,030)</b>	<b>(3,930)</b>

# Griffinstown Equestrian Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

Griffinstown Equestrian Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 744017. The registered office of the company is Griffinstown Glen, Dunlavin, Co. Wicklow, W91 EK09 which is also the principal place of business of the company. The principal activity of the company is the operation of an equestrian centre.

#### Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### Financial Instruments

##### Basic financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

##### Ordinary share capital

The ordinary share capital of the company is presented as equity.

## Griffinstown Equestrian Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 3. Significant accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

In the opinion of the directors, there were no critical judgements, estimates or assumptions made in the process of applying the company's accounting policies.

### 4. Period of financial statements

The comparative figures relate to the 15 month period ended 30 September 2024.

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Directors	<u>2</u>	<u>2</u>
<b>6. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other debtors	<u>100</u>	<u>100</u>
<b>7. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Other creditors	<u>4,030</u>	<u>589</u>
<b>8. Income Statement</b>		
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 October 2024	<b>(589)</b>	-
Loss for the financial year	<u><b>(3,441)</b></u>	<u>(589)</u>
At 30 September 2025	<u><b>(4,030)</b></u>	<u>(589)</u>

### 9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

### 10. Events After the End of the Reporting Period

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

### 11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 February 2026.