

Company Number: 692767

Goldbrook Investments Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Goldbrook Investments Limited

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Goldbrook Investments Limited

DIRECTORS AND OTHER INFORMATION

Directors	Marc O'Meara Kim O'Meara Ria O'Meara
Company Secretary	Kim O'Meara
Company Number	692767
Registered Office and Business Address	Corville Tipperary E53 R763 Ireland
Accountants	Kevin O'Reilly & Co Certified Public Accountants 26 Henry Street Kenmare Co Kerry V93 Y31V Ireland

Goldbrook Investments Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>757,875</u>	<u>757,875</u>
Current Assets			
Cash at bank and in hand		1,649	3,495
Creditors: amounts falling due within one year	6	<u>(721,423)</u>	<u>(728,443)</u>
Net Current Liabilities		<u>(719,774)</u>	<u>(724,948)</u>
Total Assets less Current Liabilities		<u><u>38,101</u></u>	<u><u>32,927</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	<u>38,001</u>	<u>32,827</u>
Shareholders' Funds		<u><u>38,101</u></u>	<u><u>32,927</u></u>

We as Directors of Goldbrook Investments 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 micro companies' regime.

Approved by the board on 21 January 2026 and signed on its behalf by:

Marc O'Meara
Director

Kim O'Meara
Director

Goldbrook Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Goldbrook Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 692767. The registered office of the company is Corville, Tipperary, E53 R763, Ireland which is also the principal place of business of the company. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Goldbrook Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Ordinary share capital

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

3. Income from investments	2025	2024
	€	€
Investment income	<u>10,000</u>	<u>30,000</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Tangible assets

	Investment properties	Total
	€	€
Cost		
At 1 May 2024	<u>757,875</u>	<u>757,875</u>
At 30 April 2025	<u>757,875</u>	<u>757,875</u>
Depreciation		
At 1 May 2024	<u>-</u>	<u>-</u>
At 30 April 2025	<u>-</u>	<u>-</u>
Net book value		
At 30 April 2025	<u>757,875</u>	<u>757,875</u>
At 30 April 2024	<u>757,875</u>	<u>757,875</u>

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to related parties (Note 9)	717,875	717,875
Taxation	2,548	9,568
Accruals	1,000	1,000
	<u>721,423</u>	<u>728,443</u>

7. Income Statement

	2025	2024
	€	€
At 1 May 2024	32,827	13,400
Profit for the financial year	5,174	19,427
At 30 April 2025	<u>38,001</u>	<u>32,827</u>

8. Capital commitments

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

Goldbrook Investments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

9. Related party transactions

	2025	2024
	€	€
Finance amounts owed to related parties	<u>717,875</u>	<u>717,875</u>

10. Post-Balance Sheet Events

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 21 January 2026.