

**Naurora Trustee Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Naurora Trustee Limited

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**Naurora Trustee Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Sarah Lally Brian Lally
<b>Company Secretary</b>	Brian Lally
<b>Company Number</b>	698499
<b>Registered Office and Business Address</b>	Glenlo Abbey Hotel Kentfield Bushypark Galway
<b>Accountants</b>	Xeinadin Lismoyle House Merchant Road Galway

# **Naurora Trustee Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 directors are 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, enable them to ensure that the financial statements and Directors' 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Xeinadin, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

### **Signed on behalf of the board**

**Sarah Lally**  
Director

**8 February 2026**

**Brian Lally**  
Director

**8 February 2026**

**Naurora Trustee Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Naurora Trustee Limited for the financial year ended 30 June 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 6 to 8 which comprise the Balance Sheet and notes from the company's accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Naurora Trustee Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them 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 the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Naurora Trustee Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Naurora Trustee Limited. You consider that Naurora Trustee Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Naurora Trustee Limited. For this reason, we have not verified the adequacy, 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 abridged financial statements.

**XEINADIN**  
Lismoyle House  
Merchant Road  
Galway

**8 February 2026**

# Naurora Trustee Limited

## BALANCE SHEET

as at 30 June 2025

	2025	2024
	€	€
Current assets	2	2
<b>Net Current Assets</b>	<u>2</u>	<u>2</u>
<b>Total Assets less Current Liabilities</b>	<u>2</u>	<u>2</u>
<b>Net Assets</b>	<u><u>2</u></u>	<u><u>2</u></u>
<b>Capital and Reserves</b>	<u><u>2</u></u>	<u><u>2</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Naurora Trustee Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) 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;

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

**Approved by the Directors and authorised for issue on 8 February 2026 and signed on its behalf by:**

**Sarah Lally**  
Director

**Brian Lally**  
Director

# Naurora Trustee Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Naurora Trustee Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 698499. The registered office of the company is Glenlo Abbey Hotel, Kentfield, Bushypark, Galway 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.

#### 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.

#### 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.

#### Ordinary share capital

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

### 3. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit brought forward	-	-
<b>Profit carried forward</b>	<b>-</b>	<b>-</b>

### 4. Going concern

The company recorded a profit this year of €0.00, and has an overall net surplus on its balance sheet of €2. The net current assets amounted to €2 at the year end.

The directors continue to actively prepare for adverse external events affecting the business as a whole, maintaining flexibility in the cost base to allow for a timely reaction, maintenance of a critical incident plan, and the development and maintenance of strong relationships and good communication with key suppliers and clients.

The directors have considered the extent to which these matters create uncertainty over the company's cash flow and trading prospects. Detailed cashflows have been prepared for a period of 12 months from the date of signing of these financial statements which demonstrate that the company can meet its commitments as and when due and accordingly, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for at least 12 months from the date of the signing of these financial statements.

Accordingly, the financial statements have been prepared on a going concern basis, which contemplates continuity of normal operating activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

### 5. Post-Balance Sheet Events

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

**Naurora Trustee Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

**6. Key Management Compensation**

The directors are the key management personnel of the company. No compensation was paid to them during the year.

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 8 February 2026.