

Registration number 322898

Gordon Communication Limited
Abridged accounts
for the period ended 31 December 2025

Gordon Communication Limited

Financial Statements for the year ended 31 December 2025

Contents

	Page
Directors and other information	1
Directors' Responsibilities Statement	2
Abridged balance sheet	3
Notes to the abridged financial statements including Statement of Accounting Policies	4 - 5

Gordon Communication Limited

Financial Statements for the year ended 31 December 2025

Directors and other information

Directors	Esther Gordan Brendan Gordan
Company number	322898
Registered office	Ballyglass East Loughlynn Castlerea Co. Roscommon
Accountants	Bernard J. Morahan & Co Certified Public Accountant & Statutory Audit Firm Ballinagare Castlerea Co. Roscommon
Bankers	Bank of Ireland Castlerea Co. Roscommon
Solicitors	Declan O'Callaghan Ballaghaderreen Co. Roscommon

Gordon Communication Limited

Financial Statements for the year ended 31 December 2025

Directors' Responsibilities Statement

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act

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

- select suitable accounting policies and then apply them consistently
- make judgements and 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.
- 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 the financial statements and directors report comply with the Companies Act 2014 and enable them to ensure that the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Esther Gordan
Director

Brendan Gordan
Director

Date:

Gordon Communication Limited

Financial Statements for the year ended 31 December 2025

	Notes	Abridged balance sheet			
		2025		2024	
		€	€	€	€
Current assets					
Debtors		-		-	
Cash at bank and in hand		3,658		3,658	
		<u>3,658</u>		<u>3,658</u>	
Creditors: amounts falling due within one year	4	(128,110)		(127,890)	
Net current liabilities			<u>(124,452)</u>		<u>(124,232)</u>
Total assets less current liabilities			(124,452)		(124,232)
Deficiency of assets			<u>(124,452)</u>		<u>(124,232)</u>
Capital and reserves					
Called up share capital	5		127		127
Profit and loss account			(124,579)		(124,359)
Equity shareholders' funds			<u>(124,452)</u>		<u>(124,232)</u>

We as directors of Gordon Communication 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 s.358 are satisfied,

(c) the shareholders of the company have been served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements 14 relating to Financial Statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 Statement have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

Esther Gordan
Director

Brendan Gordan
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Gordon Communication Limited

Financial Statements for the year ended 31 December 2025

Notes to the abridged financial statements

1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Institute of Certified Public Accountants in Ireland.

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

2. Directors and their interests

The directors who served during the period and their interests in the company are as stated below:

	Ordinary shares		Preference shares	
	31/12/25	01/01/25	31/12/25	01/01/25
Esther Gordan	-	-	-	-
Brendan Gordan	-	-	-	-

3. Transactions with directors

2025

in period

There were no related party transactions with the directors during the period.

Gordon Communication Limited

Financial Statements for the year ended 31 December 2025

Notes to the abridged financial statements

..... continued

	2025	2024
4. Creditors: amounts falling due within one year	€	€
<i>Other creditors</i>		
Trade creditors	1,900	1,900
Accruals and deferred income	860	640
<i>Taxation creditors</i>		
Corporation tax	1	1
VAT	125,349	125,349
	128,110	127,890
	€	€
Authorised equity		
100,000 Ordinary shares of €1.27 each	127,000	127,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.27 each	127	127

6. Accounting Periods

The current accounts are for a month period ending 31 December 2025. The comparative accounts are for a full year.

7. Approval of financial statements

The financial statements were approved by the Board on and signed on its behalf by

Esther Gordan
Director

Brendan Gordan
Director