

**Company registration number: 356201**

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**The Patrick Gordon Company Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 December 2025**

# The Patrick Gordon Company Limited

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## The Patrick Gordon Company Limited

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### Directors and other information

<b>Directors</b>	Frank Gordon Damian Gordon
<b>Secretary</b>	Frank Gordon
<b>Company number</b>	356201
<b>Registered office</b>	The Patrick Gordon Company Limited, Cortoon House, Rathruane, Bohola, Co. Mayo.
<b>Business address</b>	Cortoon House, Rathruane, Bohola, Co. Mayo.
<b>Accountants</b>	RBK Business Advisers, Chapel Street, Castlebar, Co. Mayo.
<b>Bankers</b>	Bank of Ireland, Swinford, Co. Mayo.

# The Patrick Gordon Company Limited

## Balance sheet As at 31st December 2025

	2025	2024
	€	€
Current assets	110,932	104,678
Creditors: amounts falling due within one year	(60,920)	(54,779)
<b>Net current assets</b>	<b>50,012</b>	<b>49,899</b>
<b>Total assets less current liabilities</b>	<b>50,012</b>	<b>49,899</b>
Accruals and deferred income	(1,800)	(1,800)
<b>Net assets</b>	<b>48,212</b>	<b>48,099</b>
<b>Capital and reserves</b>	<b>48,212</b>	<b>48,099</b>

We, as directors of The Patrick Gordon Company 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 complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section has been served on the company, and
- (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 so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with Financial Reporting Statement FRS105 'The Financial Statement Reporting standard applicable to Micro Entities Regime'.

The financial statements were approved by the Board of Directors on 30th January 2026 and authorised for issue on that date. They were signed on its behalf by:



**Frank Gordon**  
Director



**Damian Gordon**  
Director

Date: 30th January 2026

## The Patrick Gordon Company Limited

### Notes to the abridged financial statements Financial year ended 31st December 2025

#### 1. Accounting Policies

The company is a private company limited by shares, registered in Ireland. The address of the registered office is The Patrick Gordon Company Limited, Cortoon House, Rathruane, Bohola, Co. Mayo.

The significant accounting policies adopted by the Company and applied consistently are as follows:

##### 1.1. Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting standard applicable to the Micro-Entities Regime - FRS 105' and the Companies Act 2014.

##### 1.2. Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

##### 1.3. Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

##### 1.4. Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs). A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

##### 1.5. Cash at bank and on hand

Cash at bank and on hand includes cash on hand and demand deposits.

##### 1.6. Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

## The Patrick Gordon Company Limited

### Notes to the abridged financial statements (continued) Financial year ended 31st December 2025

#### 1.7. Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

#### 1.8 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

In the cash flow projections, the growth rate has been assumed to increase for (give length of the growth period where it exceeds five years). This growth rate period has been assumed because (give details of why a growth rate period longer than five years has been assumed).

#### 2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	48,097	50,292
Profit/(loss) for the financial year	113	(2,195)
<b>At the end of the financial year</b>	<b>48,210</b>	<b>48,097</b>

#### 3. Approval of financial statements

These financial statements were approved by the board of directors and authorised for issue on 30th January 2026.