

Company registration number: 662579

Ardmore Events Limited

Unaudited abridged financial statements

for the financial year ended 30 September 2025

Ardmore Events Limited

Contents

| | Page |
|--|--------------|
| Directors responsibilities statement | 1 |
| Balance sheet | 2 - 3 |
| Notes to the abridged financial statements | 4 - 6 |

Ardmore Events Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS 102. The directors have done so on the basis that the company qualifies as a small company in accordance with section 280A of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime.

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 end and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments 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.

Ardmore Events Limited

**Balance sheet
As at 30 September 2025**

| | Note | 2025 € | € | 2024 € | € |
|---|----------|------------------|------------------|------------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 6 | 123,879 | | 145,740 | |
| | | | 123,879 | | 145,740 |
| Current assets | | | | | |
| Debtors | 7 | - | | 155 | |
| Cash at bank and in hand | | 9,704 | | 12,771 | |
| | | 9,704 | | 12,926 | |
| Creditors: amounts falling due within one year | 8 | (235,676) | | (236,011) | |
| Net current liabilities | | | (225,972) | | (223,085) |
| Total assets less current liabilities | | | (102,093) | | (77,345) |
| Net liabilities | | | (102,093) | | (77,345) |
| Capital and reserves | | | | | |
| Called up share capital presented as equity | | | 100 | | 100 |
| Profit and loss account | | | (102,193) | | (77,445) |
| Total equity | | | (102,093) | | (77,345) |

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

The notes on pages 4 to 6 form part of these abridged financial statements.

Ardmore Events Limited

Balance sheet (continued)

As at 30 September 2025

We, as directors of Ardmore Events Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 4 February 2026 and signed on behalf of the board by:

Mr Joseph Mc Gonigle
Director

Mr Joe Mc Gonigle
Director

Company registration number: 662579

The notes on pages 4 to 6 form part of these abridged financial statements.

Ardmore Events Limited

Notes to the abridged financial statements Financial year ended 30 September 2025

1. General information

The company is a private company limited by shares, registered in Ireland, CRO No: 662579. The address of the registered office is Ardmore Events Limited, C/O Muff Service Station Ltd, Main Street, Muff, Donegal principal activity of the company is sporting activities.

2. Statement of compliance

These financial statements have been prepared in accordance with applicable Irish accounting standards, including "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland", (FRS 102) issued by the Financial Reporting Council. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS 102. The directors have done so on the basis that the company qualifies as a small company in accordance with the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Ardmore Events Limited

Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 15% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was - (2024: -).

5. Appropriations of profit and loss account

| | 2025 | 2024 |
|---|------------------|-----------------|
| | € | € |
| At the start of the financial year | (77,445) | (155,646) |
| (Loss)/profit for the financial year | (24,748) | 78,201 |
| At the end of the financial year | <u>(102,193)</u> | <u>(77,445)</u> |

Ardmore Events Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025

| | | |
|--|-----------------------|-------------------|
| 6. Tangible assets | Motor vehicles | Total |
| | € | € |
| Cost | | |
| At 1 October 2024 and 30 September 2025 | 201,716 | 201,716 |
| Depreciation | | |
| At 1 October 2024 | 55,976 | 55,976 |
| Charge for the financial year | 21,861 | 21,861 |
| At 30 September 2025 | <u>77,837</u> | <u>77,837</u> |
| Carrying amount | | |
| At 30 September 2025 | <u>123,879</u> | <u>123,879</u> |
| At 30 September 2024 | <u>145,740</u> | <u>145,740</u> |
| | | |
| 7. Debtors | 2025 | 2024 |
| | € | € |
| Other debtors | - | 155 |
| | <u> </u> | <u> </u> |
| | | |
| 8. Creditors: amounts falling due within one year | 2025 | 2024 |
| | € | € |
| Other creditors including tax and social insurance | 235,156 | 235,491 |
| Accruals | 520 | 520 |
| | <u>235,676</u> | <u>236,011</u> |

9. Related party transactions

The director Joe McGonigle has advanced an interest free loan to the company. The balance on the directors loan was €232,300 as at the 30th September 2025 and is included in the Balance Sheet under Creditors - Amounts falling due within one year.

10. Controlling party

The company is controlled by Joseph McGonigle.

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 February 2026.