

Company registration number: **611052**

Croghan Gold Limited
Unaudited Abridged Financial Statements
for the year ended 31 August 2025

Croghan Gold Limited

Balance Sheet

31 August 2025

	Note	2025 €	2024 €
Current assets			
Debtors	5	100	100
Creditors: amounts falling due within one year	6	(3,346)	(3,018)
Net current liabilities		(3,246)	(2,918)
Total assets less current liabilities		(3,246)	(2,918)
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		(3,346)	(3,018)
Shareholders deficit		(3,246)	(2,918)

I, as director of Croghan Gold 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 section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- I acknowledge the obligations of the company 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.

I, as director of Croghan Gold Limited state that I have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company 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 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

Croghan Gold Limited

Balance Sheet (continued)

31 August 2025

Francis Fanning

Director

Company registration number: 611052

Croghan Gold Limited

Notes to the Financial Statements

Year ended 31 August 2025

1 General information

Croghan Gold Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 611052 and the address of the registered office is Thomathone Upper, Inch, Gorey, Co-Wexford, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

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.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	(3,018)	(2,690)
Loss for the financial year	(328)	(328)
At end of year	<u>(3,346)</u>	<u>(3,018)</u>

Croghan Gold Limited

Notes to the Financial Statements (continued)

Year ended 31 August 2025

5 Debtors

	2025	2024
	€	€
Other debtors	100	100
	<u>100</u>	<u>100</u>

6 Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	3,346	3,018
	<u>3,346</u>	<u>3,018</u>