

Registered number:

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**GOBERRYCAR LIMITED**

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**UNAUDITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

DRAFT

**GOBERRYCAR LIMITED**

**COMPANY INFORMATION**

**Directors** Tommy Finnerty (appointed 13 March 2024)  
Helen Finnerty (appointed 13 March 2024)

**Registered number**

**Registered office** Magherabeg  
Oughterard  
Galway  
h91X37T

**Accountants** Frank McDonagh  
Chartered Accountants  
Shangort  
Knocknacarra  
Galway  
H91 VRK7

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**GOBERRYCAR LIMITED**

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## GOBERRYCAR LIMITED

ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025

|  | Note | 2025<br>€      | 2024<br>€      |
|--|------|----------------|----------------|
| Fixed assets                                   |      | 100,961        | 103,711        |
| Current assets                                 |      | 332,760        | 133,824        |
| Creditors: amounts falling due within one year | 9    | (23,464)       | (7,524)        |
| <b>Net current assets</b>                      |      | <b>309,296</b> | <b>126,300</b> |
| <b>Total assets less current liabilities</b>   |      | <b>410,257</b> | <b>230,011</b> |
| <b>Net assets</b>                              |      | <b>410,257</b> | <b>230,011</b> |
| <b>Capital and reserves</b>                    |      | <b>410,257</b> | <b>230,011</b> |

We, as directors of Goberrycar limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.  
 (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.  
 (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.  
 (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).  
 (e) 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 state 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.  
 (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:

.....  
**Tommy Finnerty**  
 Director

.....  
**Helen Finnerty**  
 Director

Date: 22 January 2026

The notes on pages 4 to 9 form part of these financial statements.

## GOBERRYCAR LIMITED

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2025**

|  | Called up<br>share capital | Profit and<br>loss account | Total equity |
|--|----------------------------|----------------------------|--------------|
|  | €                          | €                          | €            |
| At 1 January 2025                              | 2                          | 230,009                    | 230,011      |
| <b>Comprehensive income for the year</b>       |                            |                            |              |
| Profit for the year                            | -                          | 180,246                    | 180,246      |
|  | -                          | -                          | -            |
| <b>Other comprehensive income for the year</b> |                            |                            |              |
|  | -                          | 180,246                    | 180,246      |
| <b>Total comprehensive income for the year</b> |                            |                            |              |
|  | -                          | -                          | -            |
| <b>Total transactions with owners</b>          |                            |                            |              |
|  | 2                          | 410,255                    | 410,257      |

The notes on pages 4 to 9 form part of these financial statements.

## GOBERRYCAR LIMITED

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2024**

|  | Called up<br>share capital | Profit and<br>loss account | Total equity   |
|--|----------------------------|----------------------------|----------------|
|  | €                          | €                          | €              |
| At 1 January 2024                              | 2                          | -                          | 2              |
| <b>Comprehensive income for the year</b>       |                            |                            |                |
| Profit for the year                            | -                          | 230,009                    | 230,009        |
|  | -----                      | -----                      | -----          |
| <b>Other comprehensive income for the year</b> | -                          | -                          | -              |
|  | -----                      | -----                      | -----          |
| <b>Total comprehensive income for the year</b> | -                          | 230,009                    | 230,009        |
|  | -----                      | -----                      | -----          |
| <b>Total transactions with owners</b>          | -                          | -                          | -              |
|  | -----                      | -----                      | -----          |
| <b>At 31 December 2024</b>                     | <b>2</b>                   | <b>230,009</b>             | <b>230,011</b> |
|  | =====                      | =====                      | =====          |

The notes on pages 4 to 9 form part of these financial statements.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**1. General information**

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**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**2. Accounting policies (continued)****2.3 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

**2.4 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.5 Pensions****Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.6 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.7 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**2. Accounting policies (continued)****2.7 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, SELECT OR ENTER METHOD.

Depreciation is provided on the following basis:

|                     |   |
|---------------------|---|
| Plant and machinery | - |
|---------------------|---|

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.8 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**2.9 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.10 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.11 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## GOBERRYCAR LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**3. Employees**

The average monthly number of employees, including the directors, during the year was as follows:

|                | <b>2025</b> | <i>2024</i> |
|----------------|-------------|-------------|
|                | <b>No.</b>  | <i>No.</i>  |
| All categories | <b>20</b>   | <i>15</i>   |

**4. Directors' remuneration**

|   | <b>2025</b>   | <i>2024</i> |
|---|---------------|-------------|
|   | <b>€</b>      | <i>€</i>    |
| Directors' emoluments   | <b>40,326</b> | <i>-</i>    |
| Company contributions to defined contribution pension schemes | <b>5,500</b>  | <i>-</i>    |
|   | <b>45,826</b> | <i>-</i>    |

During the year retirement benefits were accruing to no directors (*2024 - NIL*) in respect of defined contribution pension schemes.

## GOBERRYCAR LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**5. Tangible fixed assets**

|                                     | <b>Plant and<br/>machinery<br/>€</b> |
|-------------------------------------|--------------------------------------|
| <b>Cost or valuation</b>            |                                      |
| At 1 January 2025                   | 118,527                              |
| Additions                           | 13,790                               |
| At 31 December 2025                 | 132,317                              |
| <b>Depreciation</b>                 |                                      |
| At 1 January 2025                   | 14,816                               |
| Charge for the year on owned assets | 16,540                               |
| At 31 December 2025                 | 31,356                               |
| <b>Net book value</b>               |                                      |
| At 31 December 2025                 | 100,961                              |
| At 31 December 2024                 | 103,711                              |

**6. Stocks**

|                               | <b>2025<br/>€</b> | <b>2024<br/>€</b> |
|-------------------------------|-------------------|-------------------|
| Raw materials and consumables | 2,427             | 2,427             |
|                               | 2,427             | 2,427             |

**7. Debtors**

|                                    | <b>2025<br/>€</b> | <b>2024<br/>€</b> |
|------------------------------------|-------------------|-------------------|
| Amounts owed by group undertakings | 89,852            | 27,918            |
| Other debtors                      | 75,433            | 19,925            |
| Prepayments                        | 15,000            | 15,000            |
|                                    | 180,285           | 62,843            |

## GOBERRYCAR LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**7. Debtors (continued)****8. Cash and cash equivalents**

|                          | <b>2025</b>    | <b>2024</b> |
|--------------------------|----------------|-------------|
|                          | €              | €           |
| Cash at bank and in hand | <b>150,048</b> | 68,554      |
|                          | <b>150,048</b> | 68,554      |
|                          | <b>150,048</b> | 68,554      |

**9. Creditors: Amounts falling due within one year**

|                               | <b>2025</b>   | <b>2024</b> |
|-------------------------------|---------------|-------------|
|                               | €             | €           |
| Trade creditors               | <b>9,510</b>  | 2,445       |
| Taxation and social insurance | <b>13,954</b> | 5,079       |
|                               | <b>23,464</b> | 7,524       |
|                               | <b>23,464</b> | 7,524       |

**10. Reserves****Profit and loss account**

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**11. Pension commitments****12. Commitments under operating leases**

At 31 December 2025 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

**13. Approval of financial statements**

The board of directors approved these financial statements for issue on 22 January 2026