

Company Number: 172933

**The Garda Síochána Motor Club Company Limited By Guarantee**  
(A company limited by guarantee, without a share capital)

**Unaudited Abridged Financial Statements**

**for the year ended 30 April 2025**

**The Garda Síochána Motor Club Company Limited By Guarantee**  
(A company limited by guarantee, without a share capital)

**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Members' Funds	5
Notes to the Financial Statements	6 - 7

# **The Garda Síochána Motor Club Company Limited By Guarantee**

(A company limited by guarantee, without a share capital)

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 30 April 2025

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council and promulgated by Chartered Accountants 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 at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements 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; 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 surplus or deficit of the company to be determined with reasonable accuracy and 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Whiteside Cullinan Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 April 2025.

### **Signed on behalf of the board**

**Patrick Lordan**  
Director

**David McCormack**  
Director

**Date: 23<sup>rd</sup> March 2026**

# The Garda Síochána Motor Club Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		28,577	29,394
<b>Debtors: Amounts falling due within one year</b>	<b>5</b>	4,330	4,330
<b>Creditors: Amounts falling due within one year</b>	<b>4</b>	(1,075)	(3,001)
		<hr/>	<hr/>
<b>Net Current (Liabilities)/Assets</b>		31,832	30,723
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		31,832	30,723
		<hr/> <hr/>	<hr/> <hr/>
<b>Reserves</b>			
Income and expenditure account		31,832	30,723
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		31,832	30,723
		<hr/> <hr/>	<hr/> <hr/>

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

We as Directors of The Garda Síochána Motor Club Company Limited By Guarantee, 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 satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 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 the 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 Companies Act 2014; the company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 23<sup>rd</sup> March 2026 and signed on its behalf by:

**Patrick Lordan**  
Director

**David McCormack**  
Director

# The Garda Síochána Motor Club Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

## RECONCILIATION OF MEMBERS' FUNDS

as at 30 April 2025

	Retained surplus	Total
	€	€
<b>At 1 May 2024</b>	30,723	32,108
Surplus for the year	<u>1,109</u>	<u>(1,385)</u>
<b>At 30 April 2025</b>	<u><u>31,832</u></u>	<u><u>30,723</u></u>

# The Garda Síochána Motor Club Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 30 April 2025

### 1. GENERAL INFORMATION

The Garda Síochána Motor Club Company Limited By Guarantee is a company limited by guarantee incorporated in Republic of Ireland

### 2. 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.

#### Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

#### Income

Turnover comprises the income received from members in relation to subscriptions and entrance fees to motor sport trials.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

There is no provision for Corporation Tax as the company is not trading for the acquisition of gain by the members.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

### 3. EMPLOYEES

There were no employees during the year under review.

### 4. CREDITORS

Amounts falling due within one year

Accruals

2025	2024
€	€

1,075	3,001
-------	-------

### 5. DEBTORS

Amounts falling due within one year

Prepayment

2025	2024
€	€

4,330	4,330
-------	-------

**The Garda Síochána Motor Club Company Limited By Guarantee**  
(A company limited by guarantee, without a share capital)  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the year ended 30 April 2025

continued

<b>6. CASH AND CASH EQUIVALENTS</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	28,577	29,394

**7. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on

**23rd March 2026**