

**SOG Golf Limited**

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**31 JULY 2025**

**REGISTRATION NUMBER: 235856**

**SOG Golf Limited**

**ABRIDGED FINANCIAL STATEMENTS**

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**SOG Golf Limited**

**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Shane O'Grady Regina O'Grady
<b>Secretary</b>	Shane O'Grady
<b>Company number</b>	235856
<b>Registered office</b>	Hawthorn House, Red Bog Road, Dunshaughlin, Co. Meath
<b>Auditors</b>	Brophy & Co. Chartered accountants Unit 7B, Supple House Main Street, Dunshaughlin Co. Meath
<b>Business address</b>	Blackbush Golf Club, Dunshaughlin, Co Meath
<b>Bankers</b>	Bank Of Ireland Main Street Dunshaughlin Co Meath

**SOG Golf Limited**

**For the Year Ended 31 July 2025**

**Directors' Declaration on Unaudited Financial Statements**

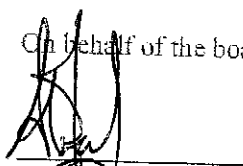
In relation to the financial statements as set out on pages 4-12.

- 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 Brophy & Co., the company's accounting records and provided all the information 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 31 July 2025.

On behalf of the board



**Shane O'Grady**

*Director*

23 October 2025



**Regina O'Grady**

*Director*

**SOG Golf Limited**

**BALANCE SHEET AS AT 31 JULY 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		-		1,001
<b>Current assets</b>					
Stocks	4	65,000		60,000	
Cash at bank and in hand		120,220		87,728	
		185,220		147,728	
<b>Creditors:</b>					
Amounts falling due within one year	5	(27,450)		(17,771)	
<b>Net current assets</b>			<b>157,770</b>		<b>129,957</b>
<b>Total assets less current liabilities</b>			<b>157,770</b>		<b>130,958</b>
<b>Creditors: amounts falling due after more than one year</b>			-		-
<b>Provisions for liabilities</b>			-		-
<b>Net assets</b>			<b>157,770</b>		<b>130,958</b>
<b>Capital and reserves</b>					
Called up share capital presented as equity	8		1		1
Profit and loss account	9		157,769		130,957
<b>Shareholders' funds</b>	10		<b>157,770</b>		<b>130,958</b>

We, as Directors of SOG Golf Limited, state that:

(a) the company is availing itself of the audit exemption - 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 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and

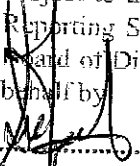
(d) the directors acknowledge the obligations of the company, under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

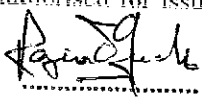
The notes on pages 5 to 12 form an integral part of these financial statements.

**SOG Golf Limited**

We, as directors of SOG Golf Limited, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro entities regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'. The financial statements were approved by the Board of Directors on 23 October 2025 and authorised for issue on 24 October 2025. They were signed on its behalf by

  
Shane O'Grady  
Director

  
Regina O'Grady  
Director

23 October 2025

## SOG Golf Limited

### Notes to the abridged financial statements

#### 1. 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.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historic cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland for periods commencing before 1 January 2015.

The financial statements have been prepared on the going concern basis and the directors refer you to note 11 in this regard.

##### **Cash flow statement**

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with exemption contained in FRS 1 (revised 1996), Cash Flow Statements, it has not prepared a cash flow statement.

##### **Turnover**

Turnover represents net sales to customers and excludes VAT and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

##### **Tangible assets and depreciation**

Tangible fixed assets are stated at historic cost less accumulated depreciation. Cost represents those costs that are directly attributable to bringing the asset into working condition for its intended use should be included in its measurement and comprise its purchase price (after deducting any trade discounts and rebates) and any costs directly attributable to bringing it into working condition for its intended use.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Fixtures & fittings	-	25% Straight Line
Equipment	-	20% Straight Line

## **SOG Golf Limited**

### **Notes to the abridged financial statements**

..... continued

#### **Stocks and work in progress**

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw materials, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

#### **Taxation**

The yearly charge for taxation is based on the tax adjusted profit for the year and is calculated with reference to the tax rates enacted or substantially enacted at the year end date.

Deferred taxation is recognised on the timing differences that have originated but not reversed at the year end date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the year end date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

#### **Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**SOG Golf Limited**

**Notes to the abridged financial statements**

..... continued

**2. Directors' remuneration and transactions**

**i) Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fees	7,014	11,047
Directors' salaries	35,193	31,632
Pension contributions to defined contribution schemes	19,286	18,345
Pension contributions to defined benefit schemes	-	-
	61,493	61,024
	61,493	61,024

The number of directors to whom retirement benefits are accruing under Pension Scheme Fund II is 1 (31 July 2024: 1).

Other than as shown above, any further required disclosures in sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

**ii) Loans from Director**

During the year money was advanced to the company by Mr. Shane O'Grady, director and ultimate controlling party and the movements was as follows:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>At 1 August</b>		
Advanced to company	-	819
Repaid	-	-
	-	(819)
<b>At 31 July</b>	-	-
	-	-

This loan is classified as short term and is repayable on demand subject to cash flow permitting. The purpose of the loan was for working capital and the maximum balance outstanding was €nil.

**SOG Golf Limited**

**Notes to the abridged financial statements**

..... continued

**3. Tangible fixed assets**

<i>Current Financial Year</i>	<b>Plant and Machinery</b>	<b>Fixtures fittings</b>	<b>Total</b>
	€	€	€
<i>Cost</i>			
At 1 August 2024	27,022	89,844	116,866
Additions	-	-	-
<b>At 31 July 2025</b>	<u><b>27,022</b></u>	<u><b>89,844</b></u>	<u><b>116,866</b></u>
<i>Depreciation</i>			
At 1 August 2024	27,022	88,843	115,865
Charge	-	1,001	1,001
At 31 July 2025	<u>27,022</u>	<u>89,844</u>	<u>116,866</u>
<i>Net book values:</i>			
<b>At 31 July 2025</b>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2024	<u>-</u>	<u>1,001</u>	<u>1,001</u>

**4. Stocks**

	<b>2025</b>	<b>2024</b>
	€	€
Raw materials and consumables	-	-
Work in progress	-	-
Finished goods and goods for resale	65,000	60,000
	<u>65,000</u>	<u>60,000</u>

There are no material differences between the replacement cost of stocks and the carrying amounts in the balance sheet.

**5. Creditors:**

<b>Amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	18,228	1,792
Amounts owed to credit institutions (short term)	4	4
Other creditors	7,475	14,232
Accruals	1,743	1,743
	<u>27,450</u>	<u>17,771</u>

**SOG Golf Limited**

**Notes to the abridged financial statements**

..... continued

**6. Details of creditors**

Creditors relating to more than one balance sheet item

Amounts due to credit institutions	2025	2024
	€	€
Creditors: amounts falling due within one year	-	-
Creditors: amounts falling due after more than one year	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Obligations under finance leases and hire purchase contracts	2025	2024
	€	€
Creditors: amounts falling due within one year	-	-
Creditors: amounts falling due after more than one year	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Debts falling due for repayment after the end of five years

Repayable by installments:	2025	2024
	€	€
Bank loans	-	-
Finance leases	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**SOG Golf Limited**

**Notes to the abridged financial statements**

..... continued

**7. Guarantees and other financial commitments**

**Capital commitments**

At the financial year end date the company had the following financial commitments:

	2025	2024
	€	€
Property, plant and equipment	-	-
	<u>          </u>	<u>          </u>

**Finance leases and hire purchase contracts**

In addition to the capital commitments set out above, the company has entered into contracts whose inception occurs after the financial year end date amounting to:

	2025	2024
	€	€
Finance leases and hire purchase contracts	-	-
	<u>          </u>	<u>          </u>

**Operating lease commitments**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	€	€
Rental Property	-	-
	<u>          </u>	<u>          </u>

**Retirement benefit commitments**

Creditors do not include any amount outstanding in respect of pension contributions to the defined contribution pension scheme. The company has no further commitments in respect of pension commitments at the end of the year (or the previous year) other than those included in the balance sheet.

**SOG Golf Limited**

**Notes to the abridged financial statements**

..... continued

**8. Called up share capital presented as equity**

	2025	2024
	€	€
<i>Authorised:</i>		
100,000 Ordinary shares of €1.27	127,000	127,000
<i>Allotted, called up and fully paid:</i>		
1 Ordinary shares of €1.27 each	<u>1</u>	<u>1</u>

**9. Profit and loss account**

	Profit and loss account	Total
	€	€
<b><u>Current financial year</u></b>		
<b>At 1 August 2024</b>		
Profit for the year	130,956	130,956
At 31 July 2025	<u>26,813</u>	<u>26,813</u>
	<u><b>157,769</b></u>	<u><b>157,769</b></u>
<b><u>Prior financial year</u></b>		
<b>At 1 August 2023</b>		
Profit for the year	89,610	89,610
At 31 July 2024	<u>41,347</u>	<u>41,347</u>
	<u><b>130,957</b></u>	<u><b>130,957</b></u>

**10. Reconciliation of movements in shareholders' funds**

	2025	2024
	€	€
Profit for the year	26,813	41,347
Opening shareholders' funds	<u>130,957</u>	<u>89,611</u>
Closing shareholders' funds	<u><b>157,770</b></u>	<u><b>130,958</b></u>

**SOG Golf Limited**

**Notes to the abridged financial statements**

..... continued

**11. Post balance sheet events**

There have been no significant events since the year end.

**12. Approval of financial statements**

The board of directors approved these financial statements for issue on .