

# **SA Gathering & Events Limited**

**Registration Number 631504 (Ireland)**

**Abridged Unaudited Annual Financial Statements of a micro entity prepared in accordance with the Micro Entities  
Regime as introduced by the Companies (Accounting) Act 2017  
for the year ended 31 July 2025**

**Accord Accounting Limited**

# SA Gathering & Events Limited

Abridged Unaudited Annual Financial Statements of a micro entity prepared in accordance with the Micro Entities Regime as introduced by the Companies (Accounting) Act 2017 for the year ended 31 July 2025

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# SA Gathering & Events Limited

(Registration Number 631504)

Annual Financial Statements for the year ended 31 July 2025

## Statement of Financial Position

Figures in €	2025	2024
Fixed assets	2,079	2,454
Current assets	3,337	4,528
Creditors: amounts falling due within one year	(1,279)	(156)
Net current assets	2,058	4,372
Total assets less current liabilities	4,137	6,826
Creditors: amounts falling due after more than one year	(4,675)	(4,425)
<b>Net (liabilities) / assets</b>	<b>(538)</b>	<b>2,401</b>
<b>Capital and reserves</b>	<b>(538)</b>	<b>2,401</b>

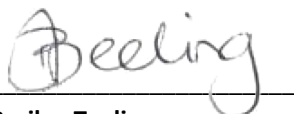
We, as directors of SA Gathering & Events Limited, state that –

- the company is availing itself of the audit 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, as appropriate, are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014;
- We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and prepare annual 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 annual financial statements so far as they are applicable to the company.
- the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro 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 annual financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

These accounts have been prepared in accordance with the micro-entities regime.

The annual financial statements were approved and authorised for issue by the Board of Directors on 26 March 2026.

Signed on behalf of the directors



**Berilyn Teeling**  
Director  
26 March 2026



**Robert Teeling**  
Director  
26 March 2026

Company registration number: 631504

# SA Gathering & Events Limited

(Registration Number 631504)

Annual Financial Statements for the year ended 31 July 2025

## Notes to the Financial Statements

Figures in €

2025

2024

### 1. Summary of significant accounting policies

#### 1.1 General information and basis of preparation

The annual financial statements comprising the Statement of Financial Position and the related notes constitute the individual financial statements of SA Gathering & Events Limited for the financial year ended 31 July 2025.

SA Gathering & Events Limited is a private company limited by shares, registered in Ireland. The address of the registered office is as below:

120 Glebemount  
Wicklow Town  
County Wicklow  
A67 PF98

The nature of the company's operations and principal activities is that of an events organiser.

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

The financial statements are prepared on a going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro entities Regime" issued by the Financial Reporting Council (FRC) and promulgated by the institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with Section 280E of the Act and FRS105.

#### 1.2 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment - over 8 years

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### 1.3 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

#### 1.4 Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

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## Notes to the Financial Statements

Figures in €

2025

2024

### *Summary of significant accounting policies continued...*

#### 1.5 Impairment

At the end of each reporting date, assets are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss account immediately.

Where the circumstances causing an impairment of an asset, other than goodwill, no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The value in use is the present value of the future cash flows expected to be derived from that asset. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

#### 1.6 Turnover and other income

Turnover on sale of goods and services is recognised when significant risks and rewards of ownership has transferred to the buyer, or when the service has been provided and is stated net of trade discounts, volume rebates, VAT and similar taxes.

#### 2. Appropriation of profit and loss

Profit brought forward at the beginning of the financial year	2,301	3,973
Loss for the year	(2,939)	(1,672)
<b>(Loss)/profit carried forward at the end of the financial year</b>	<b>(638)</b>	<b>2,301</b>

#### 3. Guarantees and other financial commitments

At the financial year end date the company had no financial commitments.

#### 4. Contingent liabilities

At the financial year end date the company had no contingent liabilities.