

**Top Showing Ireland Company Limited By Guarantee**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Top Showing Ireland Company Limited By Guarantee**  
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**Top Showing Ireland Company Limited By Guarantee**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

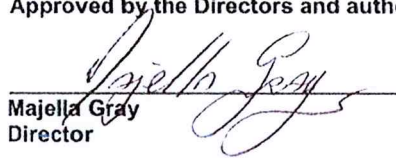
	2025	2024
	€	€
Current assets	4,605	2,617
<b>Net Current Assets</b>	<b>4,605</b>	<b>2,617</b>
<b>Total Assets less Current Liabilities</b>	<b>4,605</b>	<b>2,617</b>
Accruals and deferred income	(923)	(923)
<b>Net Assets</b>	<b>3,682</b>	<b>1,694</b>
<b>Reserves</b>	<b>3,682</b>	<b>1,694</b>

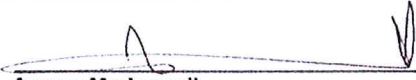
The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Top Showing Ireland 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 financial 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 2/4/2026 and signed on its behalf by:

  
Majella Gray  
Director

  
Angus McDonnell  
Director

# Top Showing Ireland Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Top Showing Ireland Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 643655. The registered office of the company is Ballinacoola Cottage, Ballinacoooley, Glenealy, Wicklow which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant 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 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Income

Revenue consists of sponsorship, membership and other activities relating to horses and riders. These are included in the financial statements when received.

#### 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

The company has obtained exemption from the Revenue Commissioners in accordance with Section 235 Tax Consolidation Act 1997, it being the sports body not carrying on a business for the purpose of making a surplus. DIRT Tax is payable on any interest income received.

3. Appropriation of Income Statement	2025 €	2024 €
Surplus/(Deficit) brought forward	1,694	(1,818)
Surplus for the financial year	1,988	3,512
<b>Surplus carried forward</b>	<b>3,682</b>	<b>1,694</b>

### 4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

### 5. Approval of financial statements

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