

Registration Number 767727

GMACK ENGINEERING LTD

Abridged accounts

for the year ended 31 July 2025

Mary McDermott
Chartered Accountant & Registered Auditor
3 Spencer Street
Castlebar
Co Mayo

GMACK ENGINEERING LTD

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GMACK ENGINEERING LTD

Directors and other information

Directors	Gerard Murnane Caroline Murnane
Secretary	Gerard Murnane
Company number	767727
Registered office	Cogaula Clogher Claremorris Co. Mayo F12 A3K5
Accountants	Mary McDermott Chartered Accountant & Registered Auditor 3 Spencer Street Castlebar Co Mayo
Business address	Cogaula Clogher Claremorris Co. Mayo. F12 A3K5
Bankers	Allied Irish Banks, p.l.c. Main Street Castlebar Co. Mayo

GMACK ENGINEERING LTD

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 3 to 5 :

- 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 Mary McDermott all the company's accounting records and provided all the information, books or documents necessary for all 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 31st July 2025.

On behalf of the board

Gerard Murnane
Director

Caroline Murnane
Director

Date: 17th February 2026

GMACK ENGINEERING LTD

Abridged balance sheet as at 31 July 2025

	Notes	€	€
Current assets			
Debtors		6,532	
Cash at bank and in hand		4,636	
		<u>11,168</u>	
Creditors: amounts falling due within one year	4	(8,291)	
Net current assets			<u>2,877</u>
Total assets less current liabilities			2,877
Net assets			<u>2,877</u>
Capital and reserves			
Called up share capital	5		100
Profit and loss account			<u>2,777</u>
Equity shareholders' funds			<u>2,877</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 10 and 12 of the Companies (Amendment) Act, 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Part III of the Companies (Amendment) (No. 2) Act, 1999 on the grounds that it complies with the requirements of section 32 of that Act (as updated by section 53 of the Companies (Auditing and Accounting) Act 2003). The directors confirm that they have not received a notice requesting an audit in accordance with section 33(1) and (2) of the Act. As set out on page 2 the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view of the state of affairs of the company at the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with those Acts.

The abridged accounts were approved by the Board on 17 February 2026 and signed on its behalf by

Gerard Murnane
Director

Caroline Murnane
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

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Notes to the abridged financial statements for the year ended 31 July 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Pensions

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

2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/07/25	01/08/24
Gerard Murnane	100	-
Caroline Murnane	-	-

Gerard Murnane and Caroline Murnane retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

3. Transactions with directors

There were no related party transactions with the directors during the period.

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**Notes to the abridged financial statements
for the year ended 31 July 2025**

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4. Creditors: amounts falling due within one year	2025 €
<i>Other creditors</i>	
Directors' accounts	3,336
Accruals and deferred income	4,558
<i>Taxation creditors</i>	
Corporation tax	397
	<hr style="width: 100%; border: 0.5px solid black;"/> 8,291 <hr style="width: 100%; border: 0.5px solid black;"/>
5. Share capital	2025 €
<i>Authorised equity</i>	
100,000 Ordinary shares of €1 each	100,000
<i>Allotted, called up and fully paid equity</i>	
100 Ordinary shares of €1 each	100
	<hr style="width: 100%; border: 0.5px solid black;"/>
6. Contingent liabilities	
There were no contingent liabilities at the balance sheet date.	
7. Related party transactions	
There were no other related party transactions during the financial year.	
8. Accounting Periods	
The current accounts are for a full year.	