

Company registration number: 621297

Osprey GPS Limited

Unaudited Abridged Financial Statements

for the financial year ended 31st May 2025

Osprey GPS Limited

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Osprey GPS Limited

Directors and Other Information

Directors	Nadine Ivers Darren Ivers Noel Ivers
Secretary	Shannon Ivers
Company number	621297
Legal Form	Private Company limited by shares
Place of Registration	Ireland
Registered office	Osprey GPS Limited Chapel Street Ballyshannon Co. Donegal
Business address	Chapel Street Ballyshannon Co. Donegal
Bankers	AIB Bank Ballyshannon Co. Donegal

Osprey GPS Limited
Abridged Balance Sheet
As at 31st May 2025

	2025	2024
	€	€
<u>ASSETS</u>		
Fixed assets	0	0
Current assets	100	100
Prepayments and accrued income	-	-
Total Assets	100	100
<u>CAPITAL RESERVES AND LIABILITIES</u>		
Capital and reserves	100	100
Creditors: amounts falling due within one year	0	0
Accruals and deferred income	0	0
Total Capital, Reserves and Liabilities	100	100

We, as directors of Osprey GPS Ltd, 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 of the Companies Act 2014 are satisfied;

(c) 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

(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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company;and

(e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The Financial Statements have been prepared in accordance with the micro companies regime.

These Abridged Financial Statements were approved by the board of directors on 7th April 2026 and signed on behalf of the board by:

Nadine Ivers
Director

Darren Ivers
Director

The company is a private company limited by shares, registered in Ireland.

Osprey GPS Limited
Notes to the Abridged Financial Statements
Financial year ended 31st May 2025

1 Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	0	998
(Loss) for the financial year	0	(998)
Other movements		
At the end of the financial year	<u>0</u>	<u>0</u>

2 Statement of compliance

These Financial Statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3 Accounting policies and measurement bases

Basis of preparation

The Financial Statements have been prepared on the historical cost basis.

The Financial Statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment 20.00% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Osprey GPS Limited
Notes to the Abridged Financial Statements (continued)
Financial year ended 31st May 2025

4 Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
Due by/(to) directors at the start of the financial year	-	(65)
Advances made by directors during the financial year	-	-
Amounts repaid to directors during the financial year	-	65
Due by directors at the end of the financial year	<u>-</u>	<u>-</u>

Disclosure for each director or other person is as follows:

Name of director or other person

Darren Ivers

	2025	2024
	€	€
Due by/(to) director at the start of the financial year	-	(65)
Advances made by director during the financial year	-	-
Amounts repaid to director during the financial year	-	65
Due by director at the end of the financial year	<u>-</u>	<u>-</u>