

**Registration number 590073**

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**Roche & Sons (GOS) Limited**  
**Abridged accounts**  
**for the year ended 30 June 2025**

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**Roche & Sons (GOS) Limited**

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**Roche & Sons (GOS) Limited**

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**Company information**

Directors	Graham O'Sullivan
Secretary	Jane O'Sullivan
Company number	590073
Registered office	Unit C2 Grange Industrial Estate Ballycurreen Cork
Accountants	Abacus & Co The Elms Sculleen Cloyne Co Cork
Bankers	Bank of Ireland PLC 97, Main Street Midleton Co Cork
Solicitors	Ken Murray & Co 3 Oliver Plunkett Place Midleton Co Cork

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**Roche & Sons (GOS) Limited**

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**Abridged balance sheet  
as at 30 June 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Financial assets			172,200		172,200
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	(172,352)		(172,352)	
<b>Net current liabilities</b>			<u>(172,352)</u>		<u>(172,352)</u>
<b>Total assets less current liabilities</b>			(152)		(152)
<b>Deficiency of assets</b>			<u>(152)</u>		<u>(152)</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account	<b>6</b>		(252)		(252)
<b>Equity shareholders' funds</b>			<u>(152)</u>		<u>(152)</u>

We the directors of Roche & Sons (GOS) Limited 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 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 it's financial year and of it's profit or loss for such a 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; We have done so on the ground that the company is entitled to the benefit of that exemption in accordance with section 353.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within the Companies Act 2014 and in accordance with the provisions of FRS 102 Section 1A. The financial statements were approved and authorised for issue by the Board on 17 March 2026.

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Graham O'Sullivan  
Director

**The notes on pages 3 to 4 form an integral part of these financial statements.**

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## Roche & Sons (GOS) Limited

### Notes to the abridged financial statements for the year ended 30 June 2025

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#### 1. Summary of significant accounting policies

##### 1.1. General information and basis of preparation

Roche & Sons (GOS) Limited is a company limited by shares, incorporated in the Republic of Ireland and its company registration number is 590073. The principal activity of the company is to acquire and hold shares in other companies. The company's registered office is Unit C2, Grange Industrial Estate, Ballycurreen, Cork.

The financial statements are presented in Euro which is the functional currency of the company.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

The financial statements are prepared on the going concern basis, and comply with the financial reporting issued by the Financial Reporting Council including the FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS102 and the Companies Act 2014.

##### 1.2. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

##### 1.3. Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### 1.4. Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

##### 1.5. Impairment

Assets not measured at fair value 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 unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

##### 1.6. Going concern

After reviewing the Company's forecasts and projections, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial statements.

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**Roche & Sons (GOS) Limited**

**Notes to the abridged financial statements  
for the year ended 30 June 2025**

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**2. Employees**

There were no employees during the year apart from the directors.

**3. Directors' emoluments**

<b>2025</b>	<b>2024</b>
€	€
-	-
<u>          </u>	<u>          </u>

**4 Investment details**

	<b>2025</b>	<b>2024</b>
	€	€
Subsidiary undertaking	172,200	172,200
	<u>          </u>	<u>          </u>

**5. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to group undertaking	116,052	116,052
Directors' accounts	10,800	10,800
Other creditors	45,500	45,500
	<u>172,352</u>	<u>172,352</u>

**6. Movement on profit and loss reserve**

	<b>Profit &amp; loss reserve</b>	<b>Total</b>
	€	€
<b>At 1 July 2024</b>	(252)	(252)
Profit / (loss) for the year	-	-
<b>At 30 June 2025</b>	<u>(252)</u>	<u>252</u>