Gabo Football Ltd

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Company Number: 698268

Gabo Football Ltd

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Gabo Football Ltd
DIRECTOR'S RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

The director is responsible for preparing the Director's 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 Financial Reporting Council.

Irish company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Gabriel Smyth
Director

15 January 2026

Gabo Football Ltd
BALANCE SHEET
as at 31 December 2025

	Notes	2025	2024
	Notes	**€**	ú
Fixed Assets			
Investments	**5**	**0**	50,050
Current Assets			
Debtors	**6**	**101**	111
Cash at bank and in hand		**0**	0
		101	111
Creditors: amounts falling due within one year	**7**	**0**	(50,060)
Net Current Liabilities		**0**	(49,949)
Total Assets less Current Liabilities		**101**	101
Capital and Reserves			
Called up share capital presented as equity		**101**	101
Shareholders' Funds		**101**	101

I as Director of Gabo Football 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 359 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),

(d) I 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. 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 small companies' regime.

Approved by the board on 15 January 2026 and signed on its behalf by:

Gabriel Smyth
Director

Gabo Football Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. Summary of Significant Accounting Policies

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the óSmall Companies Regimeôin accordance with section 280C of the Companies Act 2014.

Accounting Convention
The financial statements are prepared under the historical cost convention.

Cash flow statement
The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is a subsidiary undertaking for which the consolidated financial statements are publicly available.

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the financial year in which it is receivable.

Taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Share capital of the company

Ordinary share capital
The ordinary share capital of the company is presented as equity.

Preference share capital
The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

2. Period of financial statements

The comparative figures relate to the 12 month period ended 31 December 2024.

3. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

4. Tax on profit

	2025	2024
	€	ú
Analysis of charge in the financial year		
Current tax:		
Corporation tax	**-**	-

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	2025	2024
	€	ú
Profit taxable at 0.00%	**-**	-

No charge to tax arises due to tax losses incurred.

5. Investments

	Participating interests/ joint ventures loans	**Other unlisted investments**	**Total**
Investments	**€**	**€**	**€**
Cost			
At 31 December 2025	0	0	0
Net book value			
At 31 December 2025	**0**	**0**	**0**
At 31 December 2024	50,010	50	50,060

6. Debtors

	2025	2024
	€	ú
Other debtors	**101**	101

7. Creditors

Amounts falling due within one year	**2025**	2024
	€	ú
Amounts owed to group undertakings	**0**	50,010
Other creditors	**0**	50
	0	50,060

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

9. Related party transactions

Transactions with group companies include the repayment of a loan to the holding company, Gaby Smyth & Company in the amount ú50,010

Gabo Football Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. Parent company

The company regards Gaby Smyth & Company Ltd as its parent company.

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 15 January 2026.