

Company Number: 539727

Guerillascope Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Guerillascope Limited
CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 9

Guerillascope Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Oliver Durkin Mr David Yorath
Company Secretary	Mr Oliner Durkin
Company Number	539727
Registered Office and Business Address	Clonfin Ballinalee Longford Ireland
Accountants	Landmark Accounting Ltd Leader House Dublin Road Longford
Bankers	AIB Main Street Cavan Cavan

Guerillascope Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 Directors' Report comply with 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 which comprise the Statement of Financial Position and the related notes:

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 Landmark Accounting Ltd, all the company's accounting records and provided all the information, books and documents necessary for 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 financial year ended 30 June 2025."

Signed on behalf of the board

Mr Oliver Durkin
Director

Mr David Yorath
Director

20 March 2026

Guerillascope Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	210,016	109,841
Financial assets	7	110,000	-
Non-Current Assets		320,016	109,841
Current Assets			
Debtors	8	19,490	4,701
Cash and cash equivalents		47,959	305,857
		67,449	310,558
Creditors: amounts falling due within one year	9	(14,244)	(8,609)
Net Current Assets		53,205	301,949
Total Assets less Current Liabilities		373,221	411,790
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		373,121	411,690
Equity attributable to owners of the company		373,221	411,790

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Guerillascope 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),
- (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. 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 20 March 2026 and signed on its behalf by:

Mr Oliver Durkin
Director

Mr David Yorath
Director

Guerillascope Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Guerillascope Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 539727. The registered office of the company is Clonfin, Ballinalee, Longford, Ireland which is also the principal place of business of the company. The principal activity of the company is to carry on the business of marketing, publicity and advertising agents, social network operators and press agents, radio, television, film and event management and training. 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.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by 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 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. Freehold land is stated at cost and is not depreciated. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Financial assets

Financial assets 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 Income Statement in the financial year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Guerillascope Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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 Statement of Financial Position 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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Going concern

The financial statements have been produced on a going concern basis. After a review of their operations, up to the date of signing the financial statements, the directors believe that it is appropriate and they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

4. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of property, plant and equipment	20,734	15,365
Profit on disposal of intangible fixed assets	-	(162)
Loss/(profit) on foreign currencies	20,736	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Sales & administration	1	1
	<u> </u>	<u> </u>

Guerillascope Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Property, plant and equipment

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024	102,758	46,066	42,319	191,143
Additions	114,640	195	6,074	120,909
At 30 June 2025	<u>217,398</u>	<u>46,261</u>	<u>48,393</u>	<u>312,052</u>
Depreciation				
At 1 July 2024	16,796	31,992	32,514	81,302
Charge for the financial year	10,249	4,436	6,049	20,734
At 30 June 2025	<u>27,045</u>	<u>36,428</u>	<u>38,563</u>	<u>102,036</u>
Net book value				
At 30 June 2025	<u>190,353</u>	<u>9,833</u>	<u>9,830</u>	<u>210,016</u>
At 30 June 2024	<u>85,962</u>	<u>14,074</u>	<u>9,805</u>	<u>109,841</u>

7. Financial fixed assets

	Listed investments €	Total €
Investments		
Cost		
Additions	110,000	110,000
At 30 June 2025	<u>110,000</u>	<u>110,000</u>
Net book value		
At 30 June 2025	<u>110,000</u>	<u>110,000</u>

8. Debtors

	2025 €	2024 €
Trade debtors	13,905	-
Taxation	5,585	4,701
	<u>19,490</u>	<u>4,701</u>

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	2,963	4,378
Trade creditors	(1,734)	(7,973)
Taxation	7,047	1,463
Directors' current accounts (Note 12)	109	392
Accruals	5,859	10,349
	<u>14,244</u>	<u>8,609</u>

Guerillascope Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

10. Income Statement

	2025 €	2024 €
At 1 July 2024	411,690	381,548
(Loss)/profit for the financial year	(38,569)	30,142
At 30 June 2025	<u>373,121</u>	<u>411,690</u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

12. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	53,832	36,076
Pension contributions	12,000	20,833
	<u>65,832</u>	<u>56,909</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Mr Oliver Durkin	<u>109</u>	<u>392</u>

13. Events After the End of the Reporting Period

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 March 2026.