

Company Number: 40869

Oakdale Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Oakdale Holdings Limited
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Oakdale Holdings Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

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 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 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

Joan Dempsey
Director

7 January 2026

Oakdale Holdings Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>816,861</u>	<u>817,791</u>
Current Assets			
Debtors	6	80,116	630
Cash at bank and in hand		<u>131,627</u>	<u>197,604</u>
		<u>211,743</u>	<u>198,234</u>
Creditors: amounts falling due within one year	7	<u>(54,173)</u>	<u>(62,980)</u>
Net Current Assets		<u>157,570</u>	<u>135,254</u>
Total Assets less Current Liabilities		<u>974,431</u>	<u>953,045</u>
Capital and Reserves			
Called up share capital presented as equity		3	3
Other reserves	8	555,215	555,215
Retained earnings		<u>419,213</u>	<u>397,827</u>
Shareholders' Funds		<u>974,431</u>	<u>953,045</u>

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.

I as Director of Oakdale Holdings 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) 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 7 January 2026 and signed on its behalf by:

Joan Dempsey
Director

Oakdale Holdings Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Investment property reserve €	Total €
At 1 May 2023	3	364,077	555,215	919,295
Profit for the financial year	-	33,750	-	33,750
At 30 April 2024	3	397,827	555,215	953,045
Profit for the financial year	-	21,386	-	21,386
At 30 April 2025	3	419,213	555,215	974,431

Oakdale Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Oakdale Holdings Limited is a company limited by shares incorporated in Ireland.

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 year ended 30 April 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 represents the total cash value of rental income received during the year.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
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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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

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.

Oakdale Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 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.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	930	930
	<u> </u>	<u> </u>

4. Employees

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

	2025	2024
	Number	Number
Directors	1	1
	<u> </u>	<u> </u>

5. Tangible assets

	Investment properties	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 May 2024	815,000	17,052	832,052
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	815,000	17,052	832,052
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 May 2024	-	14,261	14,261
Charge for the financial year	-	930	930
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	-	15,191	15,191
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 April 2025	815,000	1,861	816,861
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	815,000	2,791	817,791
	<u> </u>	<u> </u>	<u> </u>

Oakdale Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

6. Debtors	2025	2024
	€	€
Other debtors	80,000	-
Prepayments	116	630
	<u>80,116</u>	<u>630</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	31	31
Amounts owed to connected parties (Note 10)	24,662	24,662
Taxation	16,626	21,188
Director's current account (Note 9)	10,312	14,128
Accruals	2,542	2,971
	<u>54,173</u>	<u>62,980</u>

The balance due to directors at year end is repayable on demand. The directors have advised that they will not seek repayment in the near future.

8. Income Statement	Profit and loss account	Investment property reserve	Total
	€	€	€
At 1 May 2024	397,827	555,215	953,042
Profit for the financial year	21,386	-	21,386
At 30 April 2025	<u>419,213</u>	<u>555,215</u>	<u>974,428</u>

9. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Joan Dempsey	10,312	14,128
	<u>10,312</u>	<u>14,128</u>

10. Related party transactions

The following amounts are due to other connected parties:

	2025	2024
	€	€
	24,662	24,662
	<u>24,662</u>	<u>24,662</u>

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 7 January 2026.