

Company Number: 366982

**Oaktree Business Park CLG**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Oaktree Business Park CLG**  
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## Oaktree Business Park CLG BALANCE SHEET

as at 31 December 2025

	2025	2024
	€	€
Current assets	69,134	70,174
Prepayments and accrued income	2,541	2,452
Creditors: amounts falling due within one year	(13,590)	(19,550)
<b>Net Current Assets</b>	<b>58,085</b>	<b>53,076</b>
<b>Total Assets less Current Liabilities</b>	<b>58,085</b>	<b>53,076</b>
Accruals and deferred income	(3,020)	(2,020)
<b>Net Assets</b>	<b>55,065</b>	<b>51,056</b>
<b>Reserves</b>	<b>55,065</b>	<b>51,056</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Oaktree Business Park CLG, 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 members 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 (as a micro company). 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 micro companies' regime.

**Approved by the Directors and authorised for issue on 18 February 2026 and signed on its behalf by:**

**John Fallon**  
Director

**Cyril Darcy**  
Director

# Oaktree Business Park CLG

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Oaktree Business Park CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 366982. The registered office of the company is Ballardin,, Dunderry,, Co Meath which is also the principal place of business of the company. 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Income

Turnover represents the reimbursement due to the company by members of the costs incurred by the management company in the maintenance of the common areas of Oaktree business Park. The lessees are liable to their share of the company's annual expenses based on the floor area of the units owned by them (relative to the overall size of the development).

#### Related Party Transactions

All owners of sites at Oaktree Business Park Ltd are members of the company and thus are the customers of the company. Each member is required to pay an annual service charge.

#### Common Areas & Location

The Directors note that the Multi-Unit Development Act 2011, does not apply to this company because there are no residential units in the development.

#### 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.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### 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 income 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.

continued

**Oaktree Business Park CLG**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

<b>3. Appropriation of Profit and Loss Account</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Surplus brought forward	<b>51,056</b>	54,499
Surplus/(deficit) for the financial year	<b>4,009</b>	(3,443)
<b>Surplus carried forward</b>	<b>55,065</b>	51,056

**4. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 18 February 2026.