

**Company registration number: 62445**

**O' Reilly (Deerpark) Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30th April 2025**

## O' Reilly (Deerpark) Limited

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## **O' Reilly (Deerpark) Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 and then apply them consistently;
- make judgments 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.

John O'Reilly  
Director

Mark O'Reilly  
Director

**O' Reilly (Deerpark) Limited**

**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of O' Reilly (Deerpark) Limited**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30th April 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Strata Financial

3 Harmony Court  
Harmony Row  
Dublin 2

20th August 2025

**O' Reilly (Deerpark) Limited**

**Balance sheet  
As at 30th April 2025**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4	1,004,142		1,032,458	
Financial assets	5	61,425		61,425	
		1,065,567		1,093,883	
<b>Current assets</b>					
Debtors	6	11,942		8,198	
Cash at bank and in hand		13,073		7,121	
		25,015		15,319	
<b>Creditors: amounts falling due within one year</b>	7	(94,080)		(92,872)	
<b>Net current liabilities</b>			(69,065)		(77,553)
<b>Total assets less current liabilities</b>			996,502		1,016,330
<b>Net assets</b>			996,502		1,016,330
<b>Capital and reserves</b>					
Called up share capital presented as equity	8		3		3
Profit and loss account			996,499		1,016,327
<b>Shareholders funds</b>			996,502		1,016,330

These 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 Section 1A Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**The notes on pages 5 to 10 form part of these abridged financial statements.**

**O' Reilly (Deerpark) Limited**

**Balance sheet (continued)  
As at 30th April 2025**

We, as directors of O' Reilly (Deerpark) Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 14th August 2025 and signed on behalf of the board by:

John O'Reilly  
Director

Mark O'Reilly  
Director

**The notes on pages 5 to 10 form part of these abridged financial statements.**

## O' Reilly (Deerpark) Limited

### Notes to the abridged financial statements Financial year ended 30th April 2025

#### 1. Accounting policies and measurement bases

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

## O' Reilly (Deerpark) Limited

### Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2%	straight line
Fittings fixtures and equipment	- 15%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

## O' Reilly (Deerpark) Limited

### Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

#### Financial instruments

##### Ordinary Share Capital

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

##### Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

##### Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

##### Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

##### Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

## 2. Directors remuneration

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	-	-

## 3. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	1,016,327	1,061,444
Profit for the financial year	52,172	26,883
Dividends paid	(72,000)	(72,000)
<b>At the end of the financial year</b>	<b>996,499</b>	<b>1,016,327</b>

O' Reilly (Deerpark) Limited

Notes to the abridged financial statements (continued)  
Financial year ended 30th April 2025

4. Tangible assets

	<b>Total</b>
	<b>€</b>
<b>Cost</b>	
At 30th April 2025	1,352,608
At 01/05/24 and 30/04/25	<u>1,352,608</u>
<b>Depreciation</b>	
At 1st May 2024	320,150
Charge for the financial year	<u>28,316</u>
At 30th April 2025	<u>348,466</u>
<b>Carrying amount</b>	
At 30th April 2025	<u>1,004,142</u>
At 30th April 2024	<u>1,032,458</u>

5. Financial assets

	Other investments other than loans	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1st May 2024 and 30th April 2025	<u>61,425</u>	<u>61,425</u>
<b>Provision for diminution in value</b>		
At 1st May 2024 and 30th April 2025	<u>-</u>	<u>-</u>
<b>Carrying amount</b>		
At 30th April 2025	<u>61,425</u>	<u>61,425</u>
At 30th April 2024	<u>61,425</u>	<u>61,425</u>

6. Debtors

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Other debtors	7,560	5,100
Prepayments	4,382	3,098
	<u>11,942</u>	<u>8,198</u>

**O' Reilly (Deerpark) Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30th April 2025**

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

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Tax and social insurance:		
Corporation tax	9,207	10,167
VAT	14,849	10,269
Dividend withholding tax	36,000	38,000
Accruals	19,666	20,078
	94,080	92,872

Included within creditors at year end is a balance due to Johoreilly Investments Limited. Johoreilly Investments Limited is a related party as it has a common director.

**8. Share capital**

**Authorised share capital**

	<b>2025</b>		<b>2024</b>	
	<b>Number</b>	<b>€</b>	<b>Number</b>	<b>€</b>
Ordinary shares of € 1.27 each	100	127	100	127
	100	127	100	127

**Issued, called up and fully paid**

	<b>2025</b>		<b>2024</b>	
	<b>Number</b>	<b>€</b>	<b>Number</b>	<b>€</b>
<b>Amounts presented in equity:</b>				
Ordinary shares of € 1.27 each	2	3	2	3
	2	3	2	3

**9. Directors transactions**

Director loan to John O'Reilly

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	138	138
At the end of the financial year	138	138
	138	138

**10. Controlling party**

Mr. John O'Reilly holds all shares in the company and so is the ultimate controlling party.

**O' Reilly (Deerpark) Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30th April 2025**

**11. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 14th August 2025.