

Company registration number: 230282

Orroroco Teoranta

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Orroroco Teoranta

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Directors and other information

Directors	Oonagh Foran Denis O'Regan
Secretary	Denis O'Regan
Company number	230282
Registered office	Killeens Crossbarry Co. Cork
Business address	Killeens Crossbarry Co. Cork
Accountants	F.D.C. and Associates Ltd FDC House Wellington Road Cork
Bankers	Bank of Ireland 10 Patrick Street Cork
Solicitors	Albert Wolfe & Co Main Street Innishannon Co Cork

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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.

Signed on behalf of the board on 11 February 2026



Oonagh Foran
Director



Denis O'Regan
Director

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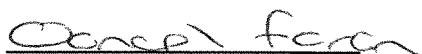
Directors responsibilities statement

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 7 to 15 - 16

- 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 judgments 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 F.D.C. and Associates Ltd, the company's accounting records and provided all the information 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 year ended 31 December 2025

Signed on behalf of the board on 11 February 2026



Oonagh Foran
Director



Denis O'Regan
Director

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**Balance sheet
As at 31 December 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	7	577,332		499,648	
			577,332		499,648
Current assets					
Stocks	8	9,600		9,600	
Debtors	9	141,478		195,365	
Cash at bank and in hand		1,482		29,003	
		152,560		233,968	
Creditors: amounts falling due within one year	10	(257,381)		(229,310)	
Net current (liabilities)/assets			(104,821)		4,658
Total assets less current liabilities			472,511		504,306
Creditors: amounts falling due after more than one year	11		(104,218)		(50,175)
Net assets			<u>368,293</u>		<u>454,131</u>
Capital and reserves					
Called up share capital presented as equity			127		127
User defined reserve 2			15,240		15,240
Profit and loss account			352,926		438,764
Shareholders funds			<u>368,293</u>		<u>454,131</u>

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

The notes on pages 6 to 11 form part of these abridged financial statements.

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**Balance sheet (continued)
As at 31 December 2025**

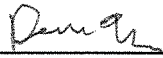
We, as directors of Orroroco Teoranta state that:

- 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 11 February 2026 and signed on behalf of the board by:



Oonagh Foran
Director



Denis O'Regan
Director

The notes on pages 6 to 11 form part of these abridged financial statements.

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Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Killeens, Crossbarry, Co. Cork.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. 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.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

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.

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	- 12.5%	reducing balance
Motor vehicles	- 12.5%	reducing balance

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.

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 8 (2024: 8).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	221,569	205,350
Social insurance costs	16,531	15,245
	<u>238,100</u>	<u>220,595</u>

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	<u>51,220</u>	<u>51,188</u>

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	438,764	409,871
(Loss)/profit for the financial year	(85,838)	28,893
At the end of the financial year	<u><u>352,926</u></u>	<u><u>438,764</u></u>

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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

7. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	255,812	88,460	483,035	827,307
Additions	-	-	130,500	130,500
At 31 December 2025	<u>255,812</u>	<u>88,460</u>	<u>613,535</u>	<u>957,807</u>
Depreciation				
At 1 January 2025	50,762	82,267	194,630	327,659
Charge for the financial year	5,116	774	46,926	52,816
At 31 December 2025	<u>55,878</u>	<u>83,041</u>	<u>241,556</u>	<u>380,475</u>
Carrying amount				
At 31 December 2025	<u>199,934</u>	<u>5,419</u>	<u>371,979</u>	<u>577,332</u>
At 31 December 2024	<u>205,050</u>	<u>6,193</u>	<u>288,405</u>	<u>499,648</u>

9. Debtors

	2025	2024
	€	€
Trade debtors	124,081	158,629
Other debtors	17,397	36,736
	<u>141,478</u>	<u>195,365</u>

10. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	60	20,872
Trade creditors	168,741	125,659
Other creditors including tax and social insurance	73,267	72,655
Accruals	15,313	10,124
	<u>257,381</u>	<u>229,310</u>

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**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

11. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Other creditors including tax and social insurance	104,218	50,175
	<u>104,218</u>	<u>50,175</u>

Bank borrowings are secured by a mortgage debenture over the assets of the company including a fixed charge over premises at Lauragh, Bandon, Co. Cork, in favour of Allied Irish Banks PLC.

12. Events after the end of the reporting period

There have been no significant events since the Balance Sheet date that would require disclosure in or adjustment to the financial statements.

13. Related party transactions


During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Sambreel Ltd	738,826	1,685,709	32,899	78,459
	<u>738,826</u>	<u>1,685,709</u>	<u>32,899</u>	<u>78,459</u>


Orroroco Teoranta sold haulage and management services during the year to Sambreel Ltd which has similar directors and shareholders therefore a related party.

14. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 February 2026.



 Oonagh Foran
 Director



 Denis O'Regan
 Director