

Company Number: 384197

**Reganville Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

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**Reganville Limited**  
**Directors and other information**

<b>Directors</b>	Colm Herron Audri Herron
<b>Company Secretary</b>	Colm Herron
<b>Company Number</b>	384197
<b>Registered Office and Business Address</b>	Drumbear House Monaghan Co. Monaghan
<b>Accountants</b>	GSW Faulkner Orr Limited Second Floor, Stephen Street Upper, Dublin 8

**Reganville Limited**  
**Directors' responsibilities statement**  
for the financial year ended 30 September 2025

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:

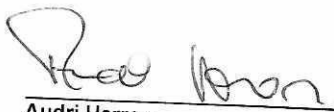
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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.

Signed on behalf of the board

Colm Herron  
Director

9 April 2026



Audri Herron  
Director

9 April 2026

**Reganville Limited**  
**Balance sheet**  
as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets		175,395	175,395
Investments		4,568,630	4,837,706
<b>Fixed Assets</b>		<u>4,744,025</u>	<u>5,013,101</u>
<b>Current Assets</b>			
Debtors		498,966	71,054
Cash at bank and in hand		498,871	565,410
		<u>997,837</u>	<u>636,464</u>
Creditors: amounts falling due within one year	6	<u>(128,609)</u>	<u>(8,551)</u>
<b>Net Current Assets</b>		<u>869,228</u>	<u>627,913</u>
<b>Total Assets less Current Liabilities</b>		<u>5,613,253</u>	<u>5,641,014</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	8	500,098	500,098
Retained earnings		5,113,155	5,140,916
<b>Shareholders' Funds</b>		<u>5,613,253</u>	<u>5,641,014</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.

We as Directors of Reganville 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.

Approved by the board on 9 April 2026 and signed on its behalf by:

Colm Herron  
Director

Audri Herron  
Director

**Reganville Limited**  
**Notes to the abridged financial statements**  
for the financial year ended 30 September 2025

**1. General Information**

Reganville Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 384197. The registered office of the company is Drumbear House, Monaghan, Co. Monaghan which is also the principal place of business of the company. The principal activity of the company during the financial year was investment in financial assets. 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 September 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

**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.

**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.

**Investments**

Investments 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 Profit and Loss Account 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.

**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.

**Reganville Limited**  
**Notes to the abridged financial statements**  
for the financial year ended 30 September 2025

continued

**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 Balance Sheet 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 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. Going concern**

The directors consider it appropriate to present the financial statements on a going concern basis.

**4. Operating loss**

	2025	2024
	€	€
<b>Operating loss is stated after crediting:</b>		
Profit on disposal of intangible fixed assets		
Profit on foreign currencies	(128,358)	(82,366)
	-	(2)
	-	(82,368)

**5. Employees and remuneration**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	2025	2024
	Number	Number
Directors	2	2
	2	2

**6. Creditors**

**Included in creditors:**

**Amounts falling due within one year**

	2025	2024
	€	€
Taxation (Note 7)	119,489	499
	119,489	499

**7. Taxation**

**Creditors:**

	2025	2024
	€	€
Corporation tax	40,289	220
PAYE	79,200	279
	119,489	499

continued

**Reganville Limited**  
**Notes to the abridged financial statements**  
for the financial year ended 30 September 2025

8. **Share capital**

Description	Number of shares	Value of units	2025 €	2024 €
<b>Authorised</b> Ordinary Shares	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b> Ordinary Shares	500,098	€1.00 each	<u>500,098</u>	<u>500,098</u>

No director or the secretary had an interest in the share capital of the company at any time during the financial year.

9. **Profit and loss account**

	2025 €	2024 €
At 1 October 2024		
(Loss)/profit for the financial year	5,140,916	5,745,320
Payment of dividends	(27,761)	345,596
	-	(950,000)
At 30 September 2025	<u>5,113,155</u>	<u>5,140,916</u>

10. **Directors' remuneration and transactions**

	2025 €	2024 €
<b>Directors' remuneration</b>		
Remuneration	<u>201,679</u>	<u>47,022</u>

As permitted by the Companies Act 2014 the following interest free loans were made to the directors:

	Balance at 30/09/25 €	Advances €	Repayments €	Balance at 30/09/24 €	Maximum in year €
Colm Herron	-	1,085,927	(991,990)	42,373	-

11. **Post-Balance Sheet Events**

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

12. **Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 9 April 2026.