

Company Registration No. 480024

REBEL TYRES LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

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Rebel Tyres Limited

Company Information

Directors	Patrick Whelan Tim O Mahony
Secretary	Tim O Mahony
Company number	480024
Registered office	No 6, Drom Sli, Courtbrack, Blarney Co. Cork
Accountant	Tim O Mahony Association of Chartered Certified Accountants, No 6 Drom Sli, Courtbrack Blarney Co. Cork
Business Address	Millfield Industrial Estate, Commons Road, Cork City
Bankers	Allied Irish Bank plc New Square Mitchelstown Co. Cork
Solicitors	P. J. O Driscolls 41 Main Street Bandon Co. Cork

Extract from the Directors' Report in accordance with Section 329 Companies Act 2014

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows:

Director's name	Shares held	Share class
PATRICK WHELAN	50	ORDINARY

Secretary's name	Shares held	Share class
TIM O MAHONY	50	ORDINARY

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

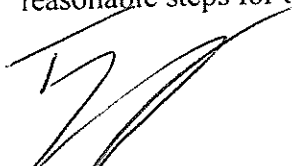
The directors are responsible for preparing the Directors' Report and the statutory financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act.

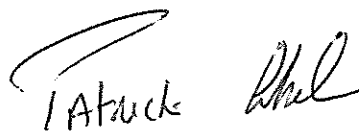
In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory 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 and enable them to ensure that the statutory 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.



Tim O Mahony
Director



Patrick Whelan
Director

Date: 20th December 2025

Accountants' report on the unaudited financial statements to the directors of Rebel Tyres Limited for the year ended 31st May 2025

We have compiled the financial statements of Rebel Tyres Limited for the year ended 31st May 2025 as set out on pages 6 to 10.

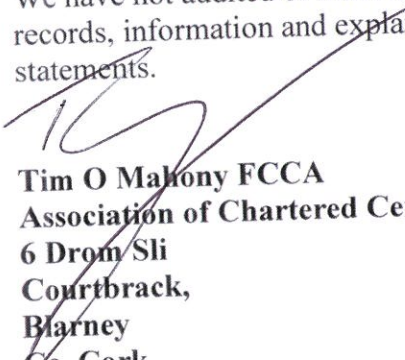
Respective responsibilities of directors and accountants

As described on page 5 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Rebel Tyres Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 Compiling and reporting on financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.



Tim O Mahony FCCA
Association of Chartered Certified Accountants
6 Drom Sli
Courtbrack,
Blarney
Co. Cork

Date; 20th December 2025

Rebel Tyres Limited

Balance Sheet as at 31st May 2025

	Notes	€	2025 €	€	2024 €
Fixed asset					
Tangible assets	6		1,627		3,253
Current assets					
Stocks		24,999		22,999	
Debtors		7,497		12,273	
Cash at bank and in hand		101,525		64,790	
			<u>134,021</u>		<u>100,062</u>
Creditors amounts falling due within one year	7		<u>(85,411)</u>		<u>(60,164)</u>
Net Current assets (liabilities)			<u>48,610</u>		<u>39,898</u>
Total assets less current liabilities			50,237		43,151
Creditors amounts falling after more than one year					
Net liabilities			<u>50,237</u>		<u>43,151</u>
Capital and reserves					
Called up share capital	8		100		100
Profit and loss account			50,137		43,051
			<u>50,237</u>		<u>43,151</u>

We the directors of Rebel Tyres 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

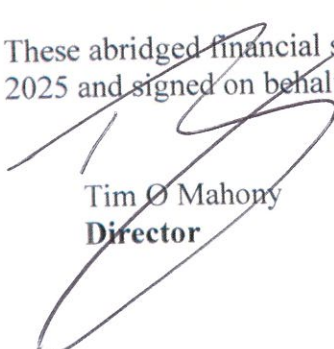
(c) The shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014

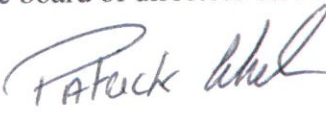
(d) We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a 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 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 30th December 2025 and signed on behalf of the board by:


Tim O Mahony
Director


Patrick Whelan
Director

Notes to the abridged financial statements for the period ended 31st May 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Rebel Tyres Limited, No 6 Drom Sli, Blarney, Co. Cork.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis. 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

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. Tax is recognised on taxable profit for the current and past periods. 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.

Tangible assets

Tangible assets are measured initially at cost and are subsequently stated at cost less accumulated depreciation and impairment losses.

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: 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.

Notes to the abridged financial statements (continued) for the period ended 31st May 2025

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.

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. Financial instruments are initially recognised at cost, which is the transaction price. Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment. Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment. Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. Any reversals of impairment are recognised in profit or loss immediately.

Notes to the abridged financial statements for the period ended 31st May 2025

	Patrick Whelan 2025 €	Tim O Mahony 2025 €
4 Directors Remuneration and Transactions		
Salary	-	-
Retirement Benefits and Contributions	-	-
Advance from Directors		
Opening Balances	124	112
Advances	2,950	2,965
Payments	-	-
Closing Balance	<u>3,074</u>	<u>3,077</u>
	2025	2024
5 Employees		
Number of employees	2	2
The average monthly number of employees during the period were:	2	2
	2025	2024
Employment costs	€	€
Wages and salaries	52,757	57,514
Social Welfare costs	18,684	16,200
	<u>71,441</u>	<u>73,714</u>
	2025	2024
6 Tangible fixed assets	Plant and Machinery €	Plant and Machinery €
Cost		
At 1st June 2024	35,225	35,225
Additions	-	-
	<u>35,225</u>	<u>35,225</u>
At 31st May 2025	-	-
Depreciation		
At 1st June 2024	31,972	30,010
Charge for the period	1,626	1,962
	<u>33,598</u>	<u>31,972</u>
At 31st May 2025	-	-
Net book value		
At 31st May 2025	<u>1,627</u>	<u>3,253</u>
At 31st May 2024	<u>3,253</u>	<u>3,253</u>
	2025	2024
7 Creditors: amounts falling due within one year		
Trade Creditors	68,675	53,259
Corporation tax	-	-
Tax and social security	2,660	2,727
Value added tax	7,926	3,941
Directors accounts	6,151	236
Accruals and deferred income	-	-
	<u>85,411</u>	<u>60,164</u>
	2025	2024
8 Share capital		
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

9 Approval of financial statements

The financial statements were approved by the Board on 29th December 2025 and signed on its

Tim O Mahony
Director

Patrick Whelan
Director