

CLONLOUR OAKPARK (TRALEE) DEVELOPMENTS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CLONLOUR OAKPARK (TRALEE) DEVELOPMENTS LIMITED

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CLONLOUR OAKPARK (TRALEE) DEVELOPMENTS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025**

	Note	2025	2024
		€	€
Current assets			
Stocks & work in progress	4	90,913	90,913
		<hr/>	<hr/>
		90,913	90,913
Creditors: amounts falling due within one year	5	(90,813)	(90,813)
		<hr/>	<hr/>
Net current assets		100	100
		<hr/>	<hr/>
Total assets less current liabilities		100	100
		<hr/>	<hr/>
Net assets		100	100
		<hr/> <hr/>	<hr/> <hr/>
Capital and reserves			
Called up share capital presented as equity		100	100
		<hr/>	<hr/>
Shareholders' funds		100	100
		<hr/> <hr/>	<hr/> <hr/>

I, as director of Clonlour Oakpark (Tralee) Developments Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
- (e) I 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- (f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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.

The financial statements were approved on 16 December 2025.

Donald Costello
Director

The notes on pages 3 to 5 form part of these financial statements.

CLONLOUR OAKPARK (TRALEE) DEVELOPMENTS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Called up share capital	Total equity
	€	€
At 1 April 2023	100	100
At 1 April 2024	100	100
At 31 March 2025	100	100

The notes on pages 3 to 5 form part of these financial statements.

CLONLOUR OAKPARK (TRALEE) DEVELOPMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Clonlour Oakpark (Tralee) Developments Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 731871. The registered office of the company is Ballinagoul, Kilmallock, Limerick, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

The following principal accounting policies have been applied:

2.2 Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

2.3 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

CLONLOUR OAKPARK (TRALEE) DEVELOPMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2.6 Ordinary Share Capital

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

3. Employees

The company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. Stocks & Work in progress

	2025 €	2024 €
Work in progress	90,913	90,913
	<u>90,913</u>	<u>90,913</u>

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to group companies	90,813	90,813
	<u>90,813</u>	<u>90,813</u>

CLONLOUR OAKPARK (TRALEE) DEVELOPMENTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Capital commitments

The company had no material capital commitments at the financial year ended 31 March 2025.

7. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group undertakings.

8. Controlling party

The company regards South of Ireland Crushing and Plant Hire Ltd as its parent company.

The company's ultimate parent undertaking is South of Ireland Crushing and Plant Hire Ltd.

9. Post balance sheet events

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

10. Approval of financial statements

The director approved these financial statements for issue on 16 December 2025