

Company registration number: 566324

O REGAN CONTROLS LTD
Company)

(Audit Exempt

Trading as O' Regan Controls Limited

Unaudited abridged financial statements

for the financial year ended 31 July 2025

O'Regan Controls Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

O REGAN CONTROLS LTD

Contents

	Page
Director's responsibilities statement	2
Accountants report	3
Balance sheet	4 - 5
Notes to the abridged financial statements	6 - 10

O REGAN CONTROLS LTD

Directors and other information

Director	Mr Graham O Regan
Secretary	Colin Horgan
Company number	566324
Registered office	O' Regan Controls Limited Aspen Kerry Pike Co. Cork
Business address	Aspen Kerry Pike Co. Cork
Accountants	IFAC 19 William O'Brien Street Mallow Co. Cork
Bankers	Permanent Trustee Savings Bank 1 Curaheen Road Bishopstown

O REGAN CONTROLS LTD

Directors and other information

Co. Cork

O REGAN CONTROLS LTD

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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.

Directors' Declaration on Unaudited Financial Statements

In relation to the statutory financial statements:

- The directors approve these statutory financial statements and confirm that they are

O REGAN CONTROLS LTD

Director's responsibilities statement

Responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements 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 IFAC, 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 July 2025.

On behalf of the board:

DIRECTOR

O REGAN CONTROLS LTD

**Accountants' Report to the director
on the Unaudited financial statements of O REGAN CONTROLS LTD**

We have compiled the financial statements which comprise the , balance sheet and related notes of O REGAN CONTROLS LTD for the financial year ended 31 July 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of O REGAN CONTROLS LTD from the accounting records, information and explanations supplied to us by the director.

Scope of work

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

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.

IFAC

19 William O'Brien Street

Mallow

Co. Cork

6 March 2026

O REGAN CONTROLS LTD

**Balance sheet
As at 31 July 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	5	45,288		50,820	
		45,288		50,820	
Current assets					
Debtors	6	53,640		45,783	
Cash at bank and in hand		2,123		117	
		55,763		45,900	
Creditors: amounts falling due within one year					
	7	(48,443)		(54,828)	
Net current assets/(liabilities)			7,320		(8,928)
Total assets less current liabilities			52,608		41,892
Net assets			52,608		41,892
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			52,508		41,792
Shareholder funds			52,608		41,892

The notes on pages 6 to 10 form part of these abridged financial statements.

O REGAN CONTROLS LTD

**Balance sheet
As at 31 July 2025**

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The company qualifies for the small company's regime on the grounds that section 280C of the companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small company's regime.

I, as director of O REGAN CONTROLS LTD state that:

The notes on pages 6 to 10 form part of these abridged financial statements.

O REGAN CONTROLS LTD

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

- 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 shareholder 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);
- 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 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.
- 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 director of the company on 6 March 2026 and signed by:

Mr Graham O Regan

Director

The notes on pages 6 to 10 form part of these abridged financial statements.

O REGAN CONTROLS LTD

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

1. 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 represents the net sales to customers excluding 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.

Tangible assets

Tangible Assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

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	- 4%	straight line
Plant and machinery	- 12.5%	straight line
Fittings fixtures and equipment	- 12.5%	straight line

Impairment

O REGAN CONTROLS LTD

**Notes to the abridged financial statements
Financial year ended 31 July 2025**

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

O REGAN CONTROLS LTD

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

Financial instruments

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Such assets & liabilities are subsequently carried forward at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence impairment. If an asset or liability is impaired the impairment loss is the difference between the present values of the estimated cash flows discounted at the assets/liabilities original effective interest rate. The impairment loss is recognised in the profit and loss account

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

2025	2024
€	€

O REGAN CONTROLS LTD

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

Wages and salaries	128,416	164,764
Other retirement benefit costs	375	4,500
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	128,791	169,264
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O REGAN CONTROLS LTD

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

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	128,416	164,764
Pension contributions to defined contribution plans in respect of qualifying services	375	4,500
	128,791	169,264
	128,791	169,264

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	41,792	62,887
Profit/(loss) for the financial year	10,716	(21,095)
At the end of the financial year	52,508	41,792
	52,508	41,792

5. Tangible assets

	Plant and fittings and Total	machinery	Fixtures, equipment
	€	€	€
Cost			
At 1 August 2024	57,659	991	58,650
Additions	937	358	1,295
Disposals	(359)	-	(359)
At 31 July 2025	58,237	1,349	59,586
	58,237	1,349	59,586
Depreciation			
At 1 August 2024	7,522	308	7,830

O REGAN CONTROLS LTD

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

Charge for the financial year	6,383	85	6,468
	<hr/>	<hr/>	<hr/>
At 31 July 2025	13,905	393	14,298
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 July 2025	44,332	956	45,288
	<hr/>	<hr/>	<hr/>
At 31 July 2024	50,137	683	50,820
	<hr/>	<hr/>	<hr/>

O REGAN CONTROLS LTD

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

6. Debtors

	2025	2024
	€	€
Trade debtors	15,772	15,407
Directors Loan	37,868	30,376
	53,640	45,783
	53,640	45,783

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	31,744	42,970
Other creditors including tax and social insurance	16,699	11,858
	48,443	54,828
	48,443	54,828

8. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(30,375)	(33,477)
Advances made during the financial year	4,061	11,945
Amounts repaid during the financial year	(11,553)	(8,844)
	(37,867)	(30,376)
	(37,867)	(30,376)

Disclosure for each director or other person is as follows:

O REGAN CONTROLS LTD

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

Graham O' Regan

	2025	2024
	€	€
At the start of the financial year	(30,375)	(33,477)
Advances made during the financial year	4,061	11,945
Amounts repaid during the financial year	(11,553)	(8,844)
	<u> </u>	<u> </u>
At the end of the financial year	(37,867)	(30,376)
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O REGAN CONTROLS LTD

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

9. 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
	€	€	€	€
Directors Salary	128,416	164,764	-	-
Directors Pension	375	4,500	-	-
Directors Loan	(37,867)	(30,375)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10. Controlling party

Graham O'Regan owns the shareholding in O'Regan Controls Ltd. and controls the operation of the business.

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 6 March 2026.