

4x4 SPARES NEW & USED PARTS LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025
COMPANY NUMBER: 630192

G.P. Boyle & Company Ltd
Chartered Accountants
Old Fire Station
Cecil Street
Newry
Co Down
BT35 6AU

4x4 SPARES NEW & USED PARTS LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

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4x4 SPARES NEW & USED PARTS LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

DIRECTORS:	Kevin Conlon Margaret Gregory
SECRETARY:	Kevin Conlon
REGISTERED OFFICE:	Drumgoose Castleblayney Co Monaghan
ACCOUNTANTS:	G P Boyle & Company Ltd Chartered Accountants Old Fire Station Cecil Street Newry Co Down BT35 6AU
COMPANY REGISTRATION NUMBER:	630192

4x4 SPARES NEW & USED PARTS LIMITED
Statement of Directors' responsibilities and declaration on audited Abridged
financial statements

The directors made the following in respect of the audited financial statements:

Directors' Responsibility Statement

The directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

- Select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements 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.

Directors' declaration on audited financial statements

In relation to the financial statements as set out on pages 6 to 8:

- 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 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 G P Boyle & Company Ltd Chartered Accountants, all the company's accounting records and provided all the information necessary for all 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 of Directors;



KEVIN CONLON
DIRECTOR
3 APRIL 2026



MARGARET GREGORY
DIRECTOR
3 APRIL 2026

4x4 SPARES NEW & USED PARTS LIMITED
Extract from Director's report in accordance with section 329 of the Companies Act
2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

DIRECTOR	SHARES HELD	SHARE CLASS
Margaret Gregory	50 Shares	€1 per Ordinary Share
Kevin Conlon	50 Shares	€1 per Ordinary Share

4x4 SPARES NEW & USED PARTS LTD
ABRIDGED BALANCE SHEET AT 31 JULY 2025

	Notes	31 July 2025 €	31 July 2024 €
<u>Fixed Assets</u>			
Tangible assets		177,667	178,410
		177,667	178,410
<u>Current Assets</u>			
Debtors	4	402,527	206,967
Stocks		1,350,000	735,000
Cash at bank and in hand		513,430	196,664
		2,265,957	1,138,631
<u>Creditors: amounts falling due within one year</u>	5	(283,107)	(206,286)
<u>Net Current Assets</u>		1,982,850	932,345
<u>Creditors: amounts falling due after one year</u>	5	(155,929)	-
<u>NET ASSETS</u>		2,004,588	1,110,755
<u>Capital and Reserves</u>			
Called Up Share Capital	6	100	100
Profit And Loss Account	7	2,004,488	1,110,655
		2,004,588	1,110,755
Shareholders' Funds		2,004,588	1,110,755

We, as Directors of 4x4 Spares New & Used Parts Ltd, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

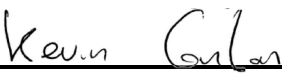
(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).

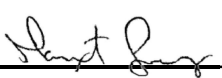
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies act 2014 applicable to the company.

(e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

On behalf of the board of Directors



KEVIN CONLON
 DIRECTOR



MARGARET GREGORY
 DIRECTOR

DATE: 3 APRIL 2026

DATE: 3 APRIL 2026

4x4 SPARES NEW & USED PARTS LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Government Grants

Grants receivable on additions to non-current assets are credited to the Deferred Government Grant Account and are allocated to the Profit and Loss Account over the estimated useful lives of the assets concerned.

1.3. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant & Machinery	-	12.5% Straight Line
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1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.6 Stock

Stock is valued at lower of cost and net realisable value.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1.8 Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date.

1.9 Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

3. Operating Profit

The operating profit is stated after charging:

	Year ended 31/07/2025	Year ended 31/07/2024
	€	€
Depreciation and other amounts written off tangible assets	-	-

4. Debtors

	€ 2025	€ 2024
Trade debtors	27,412	28,330
Other Debtors	375,115	178,637
	402,527	206,967
	402,527	206,967

5. Creditors: Amounts falling due within one year

	€ 2025	€ 2024
Creditors	10,499	-
Other Creditors	-	56,000
Tax Creditors	272,608	206,286
	283,107	262,286
	283,107	262,286

5. Creditors: Amounts falling due after one year

	€ 2025	€ 2024
Loans	155,929.00	-
	155,929.00	0
	155,929.00	0

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

6. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal Value	31/07/2025 €	31/07/2024 €
100	Ordinary	€1	100	100
			100	100

7. Reserves

	Share Capital €	Profit and loss account €	Totals €
At 1 August 2024	100	1,110,654	1,110,754
Profit for the year		893,834	893,834
At 31 July 2025	100	2,004,488	2,004,588

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The Directors who served during the year and their interests in the company are as stated below:

Ordinary shares

	31/07/2025	31/07/2024
Kevin Conlon	50	50
Margaret Gregory	50	50