

Registration number 304746

O' ROURKE FIREPLACES & STOVES LIMITED.

Abridged accounts

for the year ended 30 June 2025

O' ROURKE FIREPLACES & STOVES

Glasson

Philip O Farrell
for and on behalf of
PT O' Farrell and Company limited
Chartered Accountants & Statutory Auditors
Dublin Road,
Athlone, Co. Westmeath

Athlone
Co. Westmeath

To Whom it May Concern,

This is to certify that the attached accounts and reports in total are the true copy of accounts and reports as laid before the at the AGM.

Margaret O Rourke
Director

Eamon O'Rourke
Secretary

Date :

O' ROURKE FIREPLACES & STOVES LIMITED.

Company information

Directors	Eamon O Rourke Margaret O'Rourke
Secretary	Eamon O'Rourke
Company number	304746
Registered office	Benown Glasson Athlone
Accountants	Philip O Farrell for and on behalf of PT O' Farrell and Company limited Chartered Accountants & Statutory Auditors Castlemaine Court, Dublin Road, Athlone, Co. Westmeath
Business address	Glasson Athlone Co. Westmeath

O' ROURKE FIREPLACES & STOVES LIMITED.

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O' ROURKE FIREPLACES & STOVES LIMITED.

**Abridged balance sheet
as at 30 June 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4		36,186		45,483
Financial assets	4		200		200
			<u>36,386</u>		<u>45,683</u>
Current assets					
Stocks	1	95,800		115,800	
Debtors		83,616		134,781	
Cash at bank and in hand		959,189		648,517	
		<u>1,138,605</u>		<u>899,098</u>	
Creditors: amounts falling due within one year		<u>(550,743)</u>		<u>(424,175)</u>	
Net current assets			<u>587,862</u>		<u>474,923</u>
Net assets			<u>624,248</u>		<u>520,606</u>
Capital and reserves					
Called up share capital	5		2,000		2,000
Profit and loss account			622,248		518,606
Shareholders' funds			<u>624,248</u>		<u>520,606</u>

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of O' ROURKE FIREPLACES & STOVES LIMITED., state that:

- (a) the company is availing itself of audit exemption - 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 Section 358 is complied with;
- (c) no notice under Subsection (1) of Section 334 has, in accordance with Subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

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

O' ROURKE FIREPLACES & STOVES LIMITED.

Eamon O Rourke
Director
Date: 20/02/26

Margaret O Rourke
Director

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

O' ROURKE FIREPLACES & STOVES LIMITED.

Notes to the abridged financial statements for the year ended 30/06/25

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of O' ROURKE FIREPLACES & STOVES LIMITED. for the financial year ended 30 June 2025.

O' ROURKE FIREPLACES & STOVES LIMITED. is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, (CRO number 304746). The Registered Office is Benown Glasson Athlone 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 Directors' Report.

Statement of Compliance

The financial statements have been prepared 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. These are the first financial statements that comply with FRS 102.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. Summary of significant Accounting policies

2.1. Basis of Accounting

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland . The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

2.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. As the two companies in the group shared common costs to include labour etc., sales and cost of sales were apportioned between the companies on the basis of overheads incurred.

O' ROURKE FIREPLACES & STOVES LIMITED.

**Notes to the abridged financial statements
for the year ended 30/06/25**

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2.3. Tangible fixed assets and depreciation

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

Plant and machinery	-	20% Reducing Balance
Motor vehicles	-	20% Reducing Balance

2.4. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

2.5. Stock

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

2.6. Group accounts

The company is entitled to the exemption defined in Section 297, Companies Act 2014.

3. Directors' emoluments

There were no employees during the year apart from the directors.

	Ordinary shares	
	2025	2024
Eamon O Rourke	500	500
Margaret O Rourke	500	500

4. Fixed assets

	Tangible fixed assets	Financial assets	Total
	€	€	€
Cost			
At 01/07/24	221,841	200	222,041
At 30/06/25	221,841	200	222,041
Depreciation and			
At 01/07/24	176,358	-	176,358
Charge for year	9,297	-	9,297
At 30/06/25	185,655	-	185,655
Net book values			
At 30/06/25	36,186	200	36,386
At 30/06/24	45,483	200	45,683

O' ROURKE FIREPLACES & STOVES LIMITED.

Notes to the abridged financial statements for the year ended 30/06/25

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4.1. Investment details	2025	2024
	€	€
Subsidiary undertaking	200	200

5. Share capital	2025	2024
	€	€
Authorised		
20,000 Ordinary shares of €2 each	40,000	40,000
Allotted, called up and fully paid		
1,000 Ordinary shares of €2 each	2,000	2,000

6. Transactions with directors

	2025	2024
	€	€
Eamon O Rourke	53,468	57,210

7. Related party transactions

No management charge was paid to its subsidiary 'O Rourke Fireplaces Ltd.' in the year. The inter-company balance due to O'Rourke Fireplaces Ltd at the year end amounted to € 481,228 . As the two companies in the group shared common costs to include labour etc., sales and cost of sales were apportioned between the companies on the basis of overheads incurred.

8. Approval of financial statements

The financial statements were approved by the Board on 20 February 2026 and signed on its behalf by

Eamon O Rourke
Director

Margaret O Rourke
Director