

Registration Number 766846

Reengaroga Developments Ltd.

Abridged accounts

for the period ended 27 December 2025

Reengaroga Developments Ltd.

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Reengaroga Developments Ltd.

Directors and other information

Directors	Cormac Hegarty	27/06/2024
	Mary Ellen Creedon	27/06/2024

Company number 766846

Registered office
Ardnagrena
Reegarogy Island
Baltimore
Co. Cork
P81 H295

Accountants
Trinity Tax and Accountancy Ltd.
Chartered Accountant
45 Townsend Street
Skibbereen
Co. Cork
Tel: 028 48052

Business address
Ardnagrena
Reegarogy Island
Baltimore
Co. Cork
P81 H295

Reengaroga Developments Ltd.

**Extract from the Directors' report
for the period ended 27 December 2025**

The directors present their extract report and the unaudited balance sheet for the period ended 27 December 2025.

Events since the balance sheet date

There has been no material post balance sheet events.

Directors and secretary and their interests in Shares of the Company

The directors and secretary who served during the period and their interests in the company are as stated below:

	Ordinary shares	
	27/12/25	27/06/24 or date of appointment
Cormac Hegarty	50	50
Mary Ellen Creedon	50	50

This report was approved by the Board on 12 February 2026 and signed on its behalf by

.....
Cormac Hegarty
Director

.....
Mary Ellen
Director

Reengaroga Developments Ltd.

**Abridged balance sheet
as at 27 December 2025**

		27 December 2025	
	Notes	€	€
Fixed assets			
Tangible assets	4		415
Current assets			
Work in progress		10,911	
Debtors		285	
Cash at bank and in hand		1,329	
		<u>12,525</u>	
Creditors: amounts falling due within one year	5	<u>(55,546)</u>	
Net current liabilities			<u>(43,021)</u>
Total assets less current liabilities			(42,606)
Deficiency of assets			<u>(42,606)</u>
Capital and reserves			
Called up share capital	6		100
Profit and loss account			<u>(42,706)</u>
Equity shareholders' funds			<u>(42,606)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and the Republic of Ireland.

We, as directors of Reengaroga Developments 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 Companies Act 2014 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) 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 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,

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

The notes on pages 5 to 8 form an integral part of these financial statements.

Reengaroga Developments Ltd.

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.

The abridged accounts were approved by the Board on 12 February 2026 and signed on its behalf by
On behalf of the board.

.....
Cormac Hegarty
Director

.....
Mary Ellen Creedon
Director

Reengaroga Developments Ltd.

Notes to the abridged financial statements for the period ended 27 December 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.

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

1.1. Basis of preparation

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

1.2. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

Reengaroga Developments Ltd.

**Notes to the abridged financial statements
for the period ended 27 December 2025**

..... continued

3. Transactions with directors

There were no related party transactions with the directors during the period.

4. Fixed assets

**Tangible
fixed
assets
€**

Cost

Additions

553

At 27 December 2025

553

Depreciation

Charge for period

138

At 27 December 2025

138

Net book value

At 27 December 2025

415

**5. Creditors: amounts falling due
within one year**

**2025
€**

Other creditors

Trade creditors

5,384

Directors' accounts

50,162

55,546

6. Share capital

**2025
€**

Authorised equity

1,000,000 Ordinary shares of €1 each

1,000,000

Allotted, called up and fully paid equity

100 Ordinary shares of €1 each

100

Reengaroga Developments Ltd.

**Notes to the abridged financial statements
for the period ended 27 December 2025**

..... continued

7. Going concern

The Company has undertaken minimal trading during the year and its future activities are dependent on the development of a proposed construction site. As at the balance sheet date it is uncertain whether this development will proceed or alternative arrangements will be made. These conditions represent an uncertainty that the Company's will continue as a going concern.

8. Accounting Periods

The current accounts are for a 18 month period ending 27 December 2025.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 12 February 2026.