

REVINGTON ROWLAGH LTD
ABRIDGED ACCOUNTS FOR THE
YEAR ENDED 31ST AUGUST 2024

REVINGTON ROWLAGH LTD

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REVINGTON ROWLAGH LTD

ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF REVINGTON ROWLAGH LTD

In accordance with the instructions given to us we have compiled without carrying out an audit the financial statements set out on pages 6 to 14 of REVINGTON ROWLAGH LTD for the year ended 31st August 2024 from the accounting records and from information and explanations supplied to us. Those statements comprise of the Profit and Loss, the Balance Sheet and related notes.

The report is made to the company's Board of Directors as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in the report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Company, the Company's Board of Directors as a body, for our work or for this report.

Respective Responsibilities Of Directors & Accountants

As described on page 4 the company's directors are responsible for maintaining adequate accounting records and for preparing the financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st August 2024 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the audit exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of REVINGTON ROWLAGH LTD from the accounting records, information and explanations supplied to us by the directors.

Scope Of Work

We compiled the financial statements in accordance with the guidance contained in M14 Compiling and Reporting on Financial Statements not Subject to Audit from the accounting records, information and explanations supplied to us by the directors.

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.

WAYNE FITZGERALD,
For and on behalf of:
FITZGERALD & ASSOCIATES
WELLINGTON PLACE,
WELLINGTON STREET,
CLONMEL,
CO.TIPPERARY.

DATE: 18TH MARCH 2026.

REVINGTON ROWLAGH LTD

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

General Responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under Company Law the directors must not approve the financial statements unless they are 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 its profit or loss for the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements the directors are required to:

Select suitable accounting policies and apply them consistently;
Make judgements 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;
prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue as a going concern.

The directors are 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 them to ensure that the financial statements and directors reports 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 Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 to 11:

- 1 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- 2 The directors confirm that they have made available to Fitzgerald & Associates, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 3 The directors confirm that to the best of their knowledge and belief, accounting records reflect all the transactions of the company for the year ended 31st August 2024.

On behalf of the board:

JONATHON SIMPSON
DIRECTOR
DATED:- 18TH MARCH 2026

ANN TOUHY
SECRETARY

REVINGTON ROWLAGH LTD**BALANCE SHEET AS AT 31ST AUGUST**

		2024		2023	
	NOTES	€	€	€	€
FIXED ASSETS					
Tangible Assets	8		-		-
CURRENT ASSETS					
Stocks	10	-		-	
Debtors & Prepayments	11	-		-	
CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)	12	-		-	
NET CURRENT LIABILITIES			-		-
TOTAL ASSETS LESS CURRENT LIABILITIES			-		-
CREDITORS: (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)	13		-		-
NET LIABILITIES			-		-
CAPITAL AND RESERVES					
Called Up Share Capital	6		-		-
Loan Write Down			-		-
Revaluation Reserve			-		-
Profit & Loss Account			-		-
TOTAL SHAREHOLDERS FUNDS:- ALL EQUITY			-		-

We as directors of REVINGTON ROWLAGH 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 Section 358 are complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section being served on the company,
- (d) we acknowledge the obligations under the Companies Act 2014 to keep adequate accounting records, 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 and loss for such a year and otherwise comply with the provisions of the Companies Act 2014, and
- (e) 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 the exemption as a small company and the abridged financial statements have being properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements were approved by the board on the 18 March 2026 and signed on its behalf by:

JONATHON SIMPSON
DIRECTOR

ANN TOUHY
SECRETARY

The notes on pages 6 to 11 form part of these financial statements.

REVINGTON ROWLAGH LTD

STATEMENT OF ACCOUNTING POLICIES

(A) ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention and comply with the Financial Reporting Standards of the Accounting Standards Board, as promulgated by the Institute of Certified Public accountants in Ireland. The currency used is the Euro, denoted by the symbol €.

(B) TURNOVER

Turnover represents the value of goods and services, exclusive of value added tax.

(C) FIXED ASSETS

The cost of fixed assets is their purchase cost, together with any incidental expenses of acquisition. Depreciation is provided on the bases set out below which are estimated to reduce the assets to realisable values by the end of their expected useful lives.

Motor Vehicles	-	20% Reducing Balance
Fixtures & Fittings	-	15% Straight Line
Equipment	-	15% Straight Line
Property	-	0%

(D) STOCKS

Stocks are stated at the lower of cost and net realisable value. Provision is made where necessary, for obsolete, slow moving and defective stocks. In the case of work in progress, cost is defined as the aggregate cost of raw materials, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

(E) CASH FLOW STATEMENTS

The company meets the criteria for a small company set by the companies (Amendment) Act, 1986 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

(F) TAXATION

The charge to taxation is based on the profit for the year.

(G) OPERATING LEASES

Operating Leases are charged to profit and loss account in the period to which they relate.

REVINGTON ROWLAGH LTD

NOTES TO THE ACCOUNTS

1 TURNOVER

All turnover derives from activities in the Republic of Ireland. The analysis of turnover by activity is as follows :

	2024 €	2023 €
Sales & Income	-	-

2 DIRECTORS, EMPLOYEES AND REMUNERATION

The average number of employees during the year was :-

Full Time
Part Time

These numbers include executive directors.

The aggregate payroll costs of these employees were as follows:-

Employers' P.R.S.I Contributions

	2024	2023
	-	-
	-	-

DIRECTORS' REMUNERATION AND TRANSACTIONS

Directors' Salaries

	2024 €	2023 €
	-	-

3 INTEREST PAYABLE AND SIMILAR CHARGES

Bank Loans, Overdraft And Other Loans
Repayable Within Five Years
Bank Interest & Charges

	2024 €	2023 €
	-	-
	-	-

**4 (LOSS)/PROFIT ON ORDINARY ACTIVITIES
BEFORE TAXATION**

(Loss)/Profit Before Taxation Has Been
Arrived At After Charging:-
Directors' Salaries
Accountancy Fees
Depreciation

	2024 €	2023 €
	-	-
	-	-
	-	-

REVINGTON ROWLAGH LTD

NOTES TO THE ACCOUNTS

	2024	2023
	€	€
5 TAXATION		
Opening Balance As At 1st January	-	-
Corporation Tax Provision	-	-
Corporation Tax Paid	-	-
Corporation Tax Refund	<u>-</u>	<u>-</u>
Closing Balance As At 31st December	<u><u>-</u></u>	<u><u>-</u></u>

The corporation tax charge for the year was 12.50%.

	2024	2023
	€	€
6 CALLED UP SHARE CAPITAL		
AUTHORISED	100,000	100,000
100 Ordinary Shares of €1 each	<u>100,000</u>	<u>100,000</u>
ALLOTTED, ISSUED AND FULLY PAID		
100 Ordinary Shares of €1 each	<u>100</u>	<u>100</u>

7 DIRECTORS' LOAN ACCOUNTS	€	€
	<u>-</u>	<u>-</u>
Closing Balance As At 31st August	<u><u>-</u></u>	<u><u>-</u></u>

REVINGTON ROWLAGH LTD

NOTES TO THE ACCOUNTS

8 FIXED ASSETS

	PROPERTY €	MOTOR VEHICLE €	EQUIPMENT €	FIXTURE & FITTINGS €	TOTAL €
COST					
As At 1st September 2023	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As At 31st August 2024	-	-	-	-	-
DEPRECIATION					
As At 1st September 2023	-	-	-	-	-
On Disposals	-	-	-	-	-
Charge For The Year	-	-	-	-	-
As At 31st August 2024	-	-	-	-	-
NET BOOK AMOUNT					
As At 1st September 2023	-	-	-	-	-
As At 31st August 2024	-	-	-	-	-

9 INVESTMENT IN LEASED ASSETS

There are no assets included in the schedule of fixed assets set out in note 8 that are held under finance leases.

	2024 €	2023 €
Gross Amounts	-	-
Accumulated Depreciation	-	-
Depreciation For The Year	-	-

REVINGTON ROWLAGH LTD

NOTES TO THE ACCOUNTS

	2024 €	2023 €
10 STOCKS		
Stock OF Property	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

In the opinion of the directors there are no material differences between the replacement cost of stock and the balance sheet amounts.

	2024 €	2023 €
11 DEBTORS & PREPAYMENTS		
Prepayments	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

	2024 €	2023 €
12 CREDITORS (Amount falling due within one year)		
Directors' Loan Accounts	-	-
Accruals	-	-
Bank Loans & Overdrafts	-	-
Government Grants	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

	2024 €	2023 €
13 CREDITORS (Amount falling due after one year)		
Loan Account	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

REVINGTON ROWLAGH LTD

NOTES TO THE ACCOUNTS

14 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS FUNDS

	2024 €	2023 €
(Loss)/Profit For The Year	-	-
Opening Shareholders Funds	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
REPRESENTED BY:-		
Equity Interests	<u>-</u>	<u>-</u>

15 DIRECTORS' INTERESTS

The directors interests in the company at the beginning and end of the year were as follows:

	JONATHO SIMPSON	ORDINARY SHARES		TOTAL
At The Beginning Of The Year	<u>100</u>			<u>100</u>
At The End Of The Year	<u>100</u>	<u> </u>	<u> </u>	<u>100</u>