

R J D ENTERTAINMENT LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL

YEAR ENDED

30 APRIL 2025

COMPANY REGISTERED NUMBER: 581150

R J D Entertainment Limited

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R J D Entertainment Limited

Directors and Other Information

Directors

David Quinn
John Quinn

Secretary

John Quinn

Accountants

Frank Kelly and Company,
Accountants and Taxation Advisers,
Mountain Top,
Letterkenny,
Co. Donegal.

Bankers

A.I.B. plc.,
Main Street,
Ballybofey,
Co. Donegal.

Registered Office

Ballinatone,
Walshtown,
Ballybofey,
Lifford,
Co. Donegal.

Company Number

581150

R J D Entertainment Limited

Extract from the Directors' Report providing information in accordance with Section 329 of the Companies Act 2014

1. Companies Act 2014

The Companies Act 2014 was commenced on 1 June 2015. On 21 April 2016 the Company was incorporated as a Private Company Limited by Shares under Part 1 to 15 of that Act.

2. Impact of FRS 102

The Financial Statements for the Financial Year Ended 30 April 2025 and the Financial Year Ended 30 April 2024 have been prepared in accordance with FRS 102.

3. Directors and Secretary Interests

The Directors and Secretary at 30 April 2025 and their interests in the Shares of the Company as required to be recorded in the Register of Interests at 30 April 2025 and 30 April 2024 were as follows:-

		<u>Ordinary €1 Shares</u>
Director	David Quinn	-
Director/Secretary	John Quinn	20

		20
		=====

All Interests were beneficially held.

R J D Entertainment Limited

Directors' Responsibilities Statement

The Directors are responsible for preparing the Directors' Report and the Financial Statements in accordance with Irish Law and regulations.

Irish 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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the U.K. and Republic of Ireland" issued by the Financial Reporting Council. 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 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 Directors are required to:-

- select suitable accounting policies and then 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 reasons for any material departure from those standards, and
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

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 and enable them to ensure that the Financial Statements and Directors' Report 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.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included in the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

R J D Entertainment Limited

Balance Sheet as at 30 April 2025

	<u>Note</u>	<u>30 April 2025</u> €	<u>30 April 2024</u> €
Fixed Assets			
Tangible Assets		-	-
		-----	-----
Current Assets			
Stock		-	-
Debtors		1,700	-
Cash at Bank and on Hand		1,027	782
		-----	-----
		2,727	782
Creditors: Amounts falling due within one year	5	(28,260)	(27,599)
		-----	-----
Net Current Liabilities		(25,533)	(26,817)
		-----	-----
Total Assets Less Current Liabilities		(25,533)	(26,817)
Creditors: Amounts falling due after more than one year		-	-
Provisions for Liabilities	6	-	-
		-----	-----
Net Assets/(Liabilities)		(25,533)	(26,817)
		=====	=====
Capital and Reserves			
Called Up Share Capital presented as Equity	7	20	20
Profit and Loss Account		(25,553)	(26,837)
		-----	-----
Shareholders Funds		(25,533)	(26,817)
		=====	=====

R J D Entertainment Limited

Balance Sheet as at 30 April 2025 (Cont'd)

We the Directors of R J D Entertainment Limited, state that:-

- (a) The Company is availing itself of the Audit 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;
- (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; and
- (e) The Company has relied on the specified exemption contained in Section 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 Unaudited Abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

Approved by the Board of Directors and signed on its behalf by:-

David Quinn
Director

John Quinn
Director

20 March 2026
Date

R J D Entertainment Limited

Notes to the Unaudited Abridged Financial Statements for the Financial Year Ended 30 April 2025

Note 1 **General**

These Financial Statements comprising the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related Notes 1 to 30 constitute the individual Financial Statements of R J D Entertainment Limited for the Financial Year Ended 30 April 2025.

R J D Entertainment Limited is a Private Company Limited by Shares (registered under Part 2 of the Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is Ballinatone, Walshtown, Ballybofey, Lifford, Co. Donegal. The nature of the Company's operations and its principal activities and place of business are set out in the Directors' Report on pages 4-7.

Statement of Compliance

The Financial Statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the U.K. and Republic of Ireland" (FRS 102).

Currency

The Financial Statements have been presented in Euro (€) which is also the functional currency of the Company.

Note 2 **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.

(a) Basis of Preparation

The Financial Statements have been prepared on the going concern basis and in accordance with the historical cost convention. The Financial Reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the U.K. and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

(b) Turnover

Turnover represents net sales to customers and excludes Value Added Tax.

R J D Entertainment Limited

**Notes to the Unaudited Abridged Financial Statements for the
Financial Year Ended 30 April 2025**

(c) Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at historic cost less accumulated depreciation. Cost represents those costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation is calculated to write down the cost of assets to their estimated residual values at the following annual rates:-

Equipment	12½% Straight Line
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(d) Intangible Fixed Assets

Company formation expenses are reflected when incurred.

The cost is written off in the Profit and Loss Account.

(e) Stocks

Stocks are stated at the lower of Cost or Net Realisable Value.

Net Realisable Value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

(f) Foreign Currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at an average rate. The resulting monetary assets and liabilities are translated at the Balance Sheet rate or the average rate and the exchange differences are dealt with in the Profit and Loss Account.

(g) Taxation and Deferred Taxation

The yearly charge for taxation is based on the tax adjusted Profit for the financial year and is calculated with reference to the tax rates enacted or substantially enacted at the financial year end date.

No provision for Deferred Taxation has been made.

(h) Leased Assets

Fixed Assets funded by means of Finance Leases are reflected at their cost value in the Fixed Assets Schedule and the relevant Lease Commitment reflected separately in the Balance Sheet.

Operating lease rentals are charged to the Profit and Loss Account on a straight line basis over the lease term.

R J D Entertainment Limited

Notes to the Unaudited Abridged Financial Statements for the Financial Year Ended 30 April 2025

(i) Hire Purchases

Tangible Fixed Assets acquired under Hire Purchases are included in the Balance Sheet at their equivalent Capital Value and are Depreciated over their useful lives. The corresponding liabilities are recorded as a Creditor and the Interest element of the Hire Purchase is charged to the Profit and Loss Account on an annuity basis.

(j) Retirement Benefits

Retirement benefits for employees are met by payments to a defined contribution pension scheme, which is administered by independent trustees and is financially separate from the Company. Contributions are charged to the Profit and Loss Account in the financial year in which they fall due.

(k) Dividends

Final Dividends to the Company's equity Shareholders are recognised as a liability of the Company when approved by the Company's Shareholders. Interim Dividends to the Company's equity Shareholders are recognised when paid.

(l) Financial Instruments

(i) Share Capital of the Company

Ordinary Share Capital

The Ordinary Share Capital of the Company is presented as Equity.

(ii) Cash and Cash Equivalents

Cash consists of Cash on Hand and demand deposits. Cash Equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

(iii) Other Financial Assets

Other Financial Assets including Trade Debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from customers which is normally the invoice price and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

(iv) Impairment of Financial Assets

At the end of each reporting year, the Company assess whether there is objective evidence of impairment of any Financial Assets that are measured at cost or amortised cost, including Unlisted Investments, Loans, Trade Debtors and Cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss Account in that financial year.

R J D Entertainment Limited

Notes to the Unaudited Abridged Financial Statements for the Financial Year Ended 30 April 2025

(m) Judgements and Key Sources of Estimation Uncertainty

The Directors consider the accounting estimates and assumptions below to be its critical Accounting Estimates and Judgements:-

(i) Going Concern

The Directors reviewed the business operations and Cash Flows for a period of at least twelve months from the date of the approval of the Financial Statements which demonstrate that there is no material uncertainty regarding the Company's ability to meet its liabilities as they fall due, and to continue as a Going Concern. On this basis the Directors consider it appropriate to prepare the Financial Statements on a going concern basis. Accordingly, these Financial Statements do not include any adjustments to the carrying amounts and classification of Assets and Liabilities that may arise if the Company was unable to continue as a Going Concern.

(ii) Impairment of Trade Debtors

The Company trades with a small and varied number of customers on credit terms. Some debts due will not be paid through the default of a small number of customers. The Company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment is reviewed on an ongoing basis. The amount of Trade Debtors is €1,700, (2024: Nil) at the financial year end date.

(iii) Impairment of Stock

The Company holds Stock amounting to Nil, (2024: Nil) at the financial year end date. The Directors are of the view that an adequate charge has been made to reflect the possibility of Stock being valued at less than cost. However, this estimate is subject to inherent uncertainty.

(iv) Useful Lives of Tangible Fixed Assets

Long-lived Assets comprising primarily of Equipment, represent a portion of Total Assets. The annual depreciation and amortised charge depends primarily on the estimated lives of each type of Asset and in certain circumstances, estimates of residual values. The Directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the Assets. Changes in useful lives can have a significant impact on the depreciation and amortised charge for the financial year. The Net Book Value of Tangible Fixed Assets subject to depreciation at the financial year end date was Nil, (2024: Nil).

R J D Entertainment Limited

**Notes to the Unaudited Abridged Financial Statements for the
Financial Year Ended 30 April 2025**

<u>Note 3</u>	<u>Directors' Remuneration and Transactions</u>	<u>2025</u>	<u>2024</u>
		€	€
	<u>Directors Remuneration</u>		
	Directors' Salaries	-	-
	Directors' Pensions	-	-
		-----	-----
		-	-
		=====	=====

Material Interest of Directors' in Contracts with the Company

R J D Entertainment Limited occupies a portion of land owned by Mr. John Quinn at Dunwiley, Ballybofey, Lifford, Co. Donegal to store the Equipment, no rent is currently being charged for this facility.

None of the Directors had a beneficial interest in any material contracts to which the Company was a party during the year.

Details of the Director's Interests in Shares are provided in the Directors' Report.

<u>Note 4</u>	<u>Staff Costs</u>	€	€
	The average monthly number of employees excluding Directors, during the financial year, analysed by category, was as follows:-		
	Administration	-	-
		=====	=====

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

<u>Employment Costs</u>	€	€
Wages	-	-
Social Insurance Costs- Employers PRSI	-	-
Other Retirement Benefit Costs (Note 8)	-	-
	-----	-----
	-	-
	=====	=====

R J D Entertainment Limited

**Notes to the Unaudited Abridged Financial Statements for the
Financial Year Ended 30 April 2025**

	<u>30 April 2025</u>	<u>30 April 2024</u>
<u>Note 5</u> <u>Creditors: Amounts falling due within one year</u>	€	€
Creditors	28,260 =====	27,598 =====
Amounts due at the end of the Financial Year in respect of which reservation of title is claimed	- =====	- =====

The repayment terms of Trade Creditors vary between on demand and ninety days. No Interest is payable on Trade Creditors.

The terms of the Accrued Expenses are based on the underlying contracts.

Other amounts included within Creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

<u>Note 6</u> <u>Provision for Liabilities</u>	€	€
Deferred Taxation	- =====	- =====

<u>Note 7</u> <u>Called Up Share Capital presented as Equity Authorised</u>	€	€
1,000,000 Ordinary Shares of €1 each	1,000,000 =====	1,000,000 =====

<u>Issued, Allotted, Called Up and Fully Paid</u>	€	€
20 Ordinary Shares of €1 each fully paid	20 =====	20 =====

Ordinary Shares

Ordinary Shares have no right to Fixed Income.

R J D Entertainment Limited

**Notes to the Unaudited Abridged Financial Statements for the
Financial Year Ended 30 April 2025**

Note 7 Related Parties and Controlling Parties

The Company is controlled by Mr. John Quinn who holds 100% of the Issued Share Capital.

Details of related party transactions which are also Directors' transactions under the Companies Act 2014 are disclosed in Note 6.

Note 8 Approval of Financial Statements

These Financial Statements have been prepared in accordance with the provisions applicable to Companies subject to the Small Companies regime and in accordance with Financial Reporting Standard FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The Directors approved the Financial Statements and authorised them for issue on 20 March 2026.