

**Russell Jennings Limited**

**Abridged accounts**

**for the year ended 30th April 2025**

# Russell Jennings Limited

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## Russell Jennings Limited

### Directors and other information

Directors

Russell Jennings  
Lila Jennings

Secretary

Lila Jennings

Company number

454443

Registered office

Duncairn  
Annamacneil  
Ballybay  
Co Monaghan

Accountants

O'Doherty Agnew & Co Ltd  
Chartered accountants & aiti chartered tax advisers (cta)  
19 North Road  
Monaghan

Business address

Duncairn  
Annamacneil  
Ballybay  
Co. Monaghan

Bankers

AIB  
The Diamond  
Monaghan

## Russell Jennings Limited

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

	Ordinary shares	
	30/04/25	30/04/24
Russell Jennings	50	50
Lila Jennings	50	50
<b>Company secretary</b>		
Lila Jennings	-	-

The original report was approved by the board on 16 January 2026 and signed on its behalf by Russell Jennings and Lila Jennings.

## Russell Jennings Limited

### 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year 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 judgements and estimates that are reasonable and prudent
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

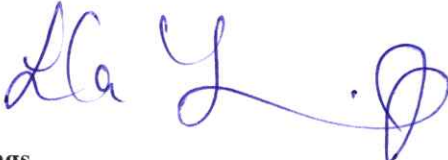
#### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9 :

- 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.
- The directors confirm that they have made available to O'Doherty Agnew & Co Ltd, all the company's accounting records and provided all the information, books or documents necessary for 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 30th April 2025.

On behalf of the board

  
**Russell Jennings**  
Director

  
**Lila Jennings**  
Director

**Date: 16th January 2026**

**Russell Jennings Limited**

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

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		641,258		631,368
<b>Current assets</b>					
Stocks		263,575		265,000	
Debtors		323,683		384,639	
Cash at bank and in hand		31,715		18,410	
		<u>618,973</u>		<u>668,049</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(521,270)</u>		<u>(565,881)</u>	
<b>Net current assets</b>			<u>97,703</u>		<u>102,168</u>
<b>Total assets less current liabilities</b>			<u>738,961</u>		<u>733,536</u>
<b>Creditors: amounts falling due after more than one year</b>			<u>(2,966)</u>		<u>(17,078)</u>
<b>Net assets</b>			<u><u>735,995</u></u>		<u><u>716,458</u></u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account			735,895		716,358
<b>Equity shareholders' funds</b>			<u><u>735,995</u></u>		<u><u>716,458</u></u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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 Section 353.

The directors state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.


The notes on pages 6 to 9 form an integral part of these financial statements.

**Russell Jennings Limited**

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abridged accounts were approved by the Board on 16 January 2026 and signed on its behalf by

  
.....  
**Russell Jennings**  
Director

  
.....  
**Lila Jennings**  
Director

**The notes on pages 6 to 9 form an integral part of these financial statements.**

**Russell Jennings Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 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 unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.2. Turnover policy**

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

**1.3. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

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

Land and buildings	-	Not being depreciated
Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line

**1.4. Stock and work in progress**

**1.5. Leasing and hire purchase commitments**

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value 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. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**Russell Jennings Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

..... continued

**1.7. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**2. Employees**

**Number of employees**

The average monthly numbers of employees (including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
Administration	1	1
Manual	9	8
	10	9

**Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Wages and salaries	329,586	297,297
Other pension costs	33,442	11,486
	363,028	308,783

**3. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration and other benefits	59,104	57,583
Pensions paid to former directors	33,442	11,486
	92,546	69,069

**Russell Jennings Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

..... continued

**4. Fixed assets**

	<b>Tangible fixed assets €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 May 2024	1,012,401	1,012,401
Additions	89,721	89,721
At 30 April 2025	<u>1,102,122</u>	<u>1,102,122</u>
<b>Depreciation</b>		
At 1 May 2024	381,033	381,033
Charge for year	79,831	79,831
At 30 April 2025	<u>460,864</u>	<u>460,864</u>
<b>Net book values</b>		
At 30 April 2025	<u>641,258</u>	<u>641,258</u>

	<b>Tangible fixed assets €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 May 2023	838,344	838,344
Additions	174,057	174,057
At 30 April 2024	<u>1,012,401</u>	<u>1,012,401</u>
<b>Depreciation</b>		
At 1 May 2023	309,853	309,853
Charge for year	71,180	71,180
At 30 April 2024	<u>381,033</u>	<u>381,033</u>
<b>Net book values</b>		
At 30 April 2024	<u>631,368</u>	<u>631,368</u>

**Russell Jennings Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

..... continued

**5. Share capital**


	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

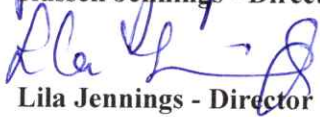
**6. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**7. Approval of financial statements**

The board of directors approved these financial statements for issue on 16 January 2026.

  
**Russell Jennings - Director**

  
**Lila Jennings - Director**