



Company Number: 681646

RR Exchequer Taverns Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

RR Exchequer Taverns Limited

CONTENTS

	Page
Director's Responsibilities Statement	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 7

RR Exchequer Taverns Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is required to:

- select suitable accounting policies for the company financial statements 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 the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Quantus Advisory Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 October 2025."

Signed on behalf of the board

Rossa O'Reilly
Director

13 March 2026

RR Exchequer Taverns Limited

STATEMENT OF FINANCIAL POSITION

as at 31 October 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Financial assets	5	201,202	201,292
Current Assets			
Debtors	6	121,155	43,859
Cash and cash equivalents		90,519	57,470
		211,674	101,329
Creditors: amounts falling due within one year	7	(4,275)	(2,850)
Net Current Assets		207,399	98,479
Total Assets less Current Liabilities		408,601	299,771
Creditors: amounts falling due after more than one year	8	(95,100)	(157,712)
Net Assets		313,501	142,059
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		313,401	141,959
Equity attributable to owners of the company		313,501	142,059

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

I as Director of RR Exchequer Taverns Limited, 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 satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 the 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 13 March 2026 and signed on its behalf by:

Rossa O'Reilly
Director

RR Exchequer Taverns Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

RR Exchequer Taverns Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 681646. The registered office of the company is College House, Rock Road Backrock, Co. Dublin which is also the principal place of business of the company. The principal activity of the company is that of a holding company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial year ended 31 October 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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 UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Income from investments	2025 €	2024 €
Dividends from subsidiary companies	<u>190,000</u>	<u>130,000</u>

RR Exchequer Taverns Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

4. Employees

The average monthly number of employees, including director, during the financial year was 1.

	2025 Number	2024 Number
Director	<u>1</u>	<u>1</u>

5. Financial fixed assets

	Subsidiary undertakings shares	Other unlisted investments	Total
	€	€	€
Investments Cost			
At 1 November 2024	90	201,202	201,292
Disposals	(90)	-	(90)
	<u>-</u>	<u>201,202</u>	<u>201,202</u>
At 31 October 2025	-	201,202	201,202
	<u>-</u>	<u>201,202</u>	<u>201,202</u>
Net book value			
At 31 October 2025	<u>-</u>	<u>201,202</u>	<u>201,202</u>
At 31 October 2024	<u>90</u>	<u>201,202</u>	<u>201,292</u>

6. Debtors

	2025 €	2024 €
Amounts owed by group undertakings	121,155	43,759
Other debtors	-	100
	<u>121,155</u>	<u>43,859</u>

**7. Creditors
Amounts falling due within one year**

	2025 €	2024 €
Accruals	4,275	2,850
	<u>4,275</u>	<u>2,850</u>

**8. Creditors
Amounts falling due after more than one year**

	2025 €	2024 €
Director's loan accounts	95,100	157,712
	<u>95,100</u>	<u>157,712</u>

9. Profit and loss account

	2025 €	2024 €
At 1 November 2024	141,959	13,510
Profit for the financial year	171,442	128,449
	<u>141,959</u>	<u>128,449</u>
At 31 October 2025	313,401	141,959
	<u>313,401</u>	<u>141,959</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 October 2025.

RR Exchequer Taverns Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

11. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Rossa O'Reilly	95,100	157,712

12. Related party transactions

The companies are related by common directors and shareholders.

13. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 13 March 2026.