

**Company registration number: 589364**

**R & P Motors Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 October 2025**

# R & P Motors Limited

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## **R & P Motors Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable 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 UK 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 judgments 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 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 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.

Robert Bober

Piotr Oczachowski

14/03/2025

**R & P Motors Limited**

**Balance sheet  
As at 31 October 2025**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets	5	5,541		6,828	
			5,541		6,828
<b>Current assets</b>					
Stocks	6	9,955		5,786	
Debtors	7	2,690		-	
Cash at bank and in hand		37,385		21,748	
		50,030		27,534	
<b>Creditors: amounts falling due within one year</b>					
	8	(24,164)		(10,373)	
<b>Net current assets</b>			25,866		
<b>Total assets less current liabilities</b>			31,407		
<b>Net assets</b>			31,407		
<b>Capital and reserves</b>					
Called up share capital presented as equity	9		100		100
Profit and loss account			31,307		23,889
<b>Shareholders funds</b>			31,407		

These 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 Republic of Ireland'.

**R & P Motors Limited**  
**Balance sheet (continued)**  
**As at 31 October 2025**

We, as directors of R & P Motors Limited 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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; and
- 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 that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 14 March 2026 and signed on behalf of the board by:

Robert Bober  
Director

Piotr Oczachowski  
Director

Company registration number: 589364

## R & P Motors Limited

### Notes to the abridged financial statements Financial year ended 31 October 2025

#### 1. Accounting policies and measurement bases

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

##### **Taxation**

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5%
Fittings fixtures and equipment	- 12.5%
Motor vehicles	- 12.5%

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## R & P Motors Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 October 2025

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2024: 4).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	133,427	125,580
Social insurance costs	8,176	5,586
	<u>141,603</u>	<u>131,166</u>

#### 3. Directors remuneration

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>59,298</u>	<u>53,760</u>

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	23,889	21,646
Profit for the financial year	7,418	2,243
<b>At the end of the financial year</b>	<u>31,307</u>	<u>23,889</u>

**R & P Motors Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 October 2025**

**5. Tangible assets**

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 November 2024	35,504	23,103	14,750	73,357
Additions	252	-	-	252
<b>At 31 October 2025</b>	<u>35,756</u>	<u>23,103</u>	<u>14,750</u>	<u>73,609</u>
<b>Depreciation</b>				
At 1 November 2024	31,803	23,102	11,625	66,530
Charge for the financial year	757	-	781	1,538
<b>At 31 October 2025</b>	<u>32,560</u>	<u>23,102</u>	<u>12,406</u>	<u>68,068</u>
<b>Carrying amount</b>				
<b>At 31 October 2025</b>	<u>3,196</u>	<u>1</u>	<u>2,344</u>	<u>5,541</u>
At 31 October 2024	<u>3,701</u>	<u>1</u>	<u>3,125</u>	<u>6,827</u>

**6. Stocks**

	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	9,955	5,786

**7. Debtors**

	<b>2025</b>	2024
	€	€
Trade debtors	1,690	-
Other debtors	1,000	-
	<u>2,690</u>	<u>-</u>

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

	<b>2025</b>	2024
	€	€
Trade creditors	18,006	6,214
Other creditors including tax and social insurance	6,158	4,159
	<u>24,164</u>	<u>10,373</u>

**R & P Motors Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 October 2025**

**9. Share capital**

**Authorised share capital**

	<b>2025</b>		<b>2024</b>	
	<b>Number</b>	<b>€</b>	<b>Number</b>	<b>€</b>
shares of € 1.00 each	1,000,000	1,000,000	1,000,000	1,000,000

**Issued, called up and fully paid**

	<b>2025</b>		<b>2024</b>	
	<b>Number</b>	<b>€</b>	<b>Number</b>	<b>€</b>
<b>Amounts presented in equity:</b>				
shares of € 1.00 each	100	100	100	100

**10. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 14 March 2026.