

Company Registration Number: 512997

R & R PB Retail Limited

Unaudited Abridged Financial Statements

Year Ended 30th April 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

R & R PB Retail Limited

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R & R PB Retail Limited

Company Information

Directors	Robert Doyle Richard Cullen
Secretary	Robert Doyle
Company Number	512997
Registered Office	1 Terenure Place Terenure Dublin 6W
Business address	Unit 4 Tuansgate Belgard Square North Tallaght Dublin 24
Accountants	Cronin Financial Limited 1 Terenure Place Terenure Dublin 6W
Bankers	Bank of Ireland Parliament Street Kilkenny

R & R PB Retail Limited

Directors Responsibilities Statement
Year Ended 30th April 2025

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 year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 as adapted by Section 1A of FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland). 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 year end date and of the profit or loss of the company for the 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 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Robert Doyle
Director

Richard Cullen
Director

Date: 15th January 2026

R & R PB Retail Limited

Directors' Declaration On Unaudited Financial Statements
Year Ended 30th April 2025

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

- (a) 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.
- (b) The directors confirm that they have made available to Cronin Financial Limited, Certified Public Accountants, the company's accounting records and provided all the information necessary for the completion of the financial statements.
- (c) 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

Robert Doyle
Director

Richard Cullen
Director

Date: 15th January 2026

R & R PB Retail Limited

Balance Sheet
As At 30th April 2025

	Notes	<u>2025</u> €	<u>2025</u> €	2024 €	2024 €
Fixed Assets					
Tangible Assets	5		3,179		1,011
Current Assets					
Stocks	6	102,272		134,732	
Debtors	7	3,762		6,435	
Cash At Bank		384,442		381,674	
Cash In Hand		7,884		6,859	
		<u>498,360</u>		<u>529,700</u>	
Creditors: Amounts Falling Due Within One Year	8	<u>(100,752)</u>		<u>(86,427)</u>	
Net Current Assets			<u>397,608</u>		<u>443,273</u>
Total Assets Less Current Liabilities			<u>400,787</u>		<u>444,284</u>
Provision For Liabilities And Charges			<u>(116)</u>		<u>(146)</u>
Net Assets			<u>400,671</u>		<u>444,138</u>
Capital And Reserves					
Called Up Share Capital			100		100
Profit And Loss Account			400,571		444,038
Total Shareholders' Funds			<u>400,671</u>		<u>444,138</u>

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 Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

We as Directors of R & R PB Retail 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 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, and

(d) 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 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.

(e) the company has relied on the specified exemption contained in Sections 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 abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 15th January 2026 and authorised for issue on 15th January 2026. They were signed on its behalf by:

Robert Doyle
Director

Richard Cullen
Director

R & R PB Retail Limited

Notes to the abridged financial statements **Year Ended 30th April 2025**

1. Accounting policies

R & R PB Retail Limited is primarily engaged in retail. The company's registered office is 1 Terenure Place, Terenure, Dublin 6W. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 512997.

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

Functional currency

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

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of turnover can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Current tax is calculated on the profit of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Deferred tax arises from timing differences that are differences between taxable profits and the results as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Property, plant and equipment

Tangible fixed assets are recorded at historical or deemed cost, less any accumulated depreciation and impairment losses.

R & R PB Retail Limited

Notes To The Abridged Financial Statements (Continued) **Year Ended 30th April 2025**

Depreciation

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Fittings fixtures and equipment - 20% straight line

Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed assets may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account.

Stocks

Stocks comprise consumable items and goods held for resale. Inventories are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. 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.

At the end of each reporting period inventories are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

Trade and other debtors

Trade receivables are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

R & R PB Retail Limited

Notes To The Abridged Financial Statements (Continued)
Year Ended 30th April 2025

Provisions

Provisions are recognised when the company has an obligation at the reporting date as a result of a past event; it is probable that the company will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Employee benefits

Short-term employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

2. Operating loss

Operating loss is stated after charging/(crediting):

	<u>2025</u>	2024
	€	€
Depreciation	1,013	377
	<u>1,013</u>	<u>377</u>

3. Employees

The average monthly number of employees for the year was 6 (2024: 9).

4. Directors remuneration and transactions

	<u>2025</u>	2024
	€	€
Directors' remuneration	216,000	216,000
	<u>216,000</u>	<u>216,000</u>

R & R PB Retail Limited

Notes To The Abridged Financial Statements (Continued)
Year Ended 30th April 2025

5. Property, plant and equipment

	<u>Fixtures & Fittings</u>	<u>Total</u>
	€	€
<u>Cost</u>		
At 1st May 2024	14,811	14,811
Additions	3,181	3,181
Disposals	-	-
At 30th April 2025	<u>17,992</u>	<u>17,992</u>
<u>Depreciation</u>		
At 1st May 2024	13,800	13,800
Charge for the year	1,013	1,013
At 30th April 2025	<u>14,813</u>	<u>14,813</u>
<u>Net book value</u>		
At 30th April 2025	<u>3,179</u>	<u>3,179</u>
At 30th April 2024	<u>1,011</u>	<u>1,011</u>

6. Stocks

	<u>2025</u>	2024
	€	€
Finished goods	102,272	134,732
	<u>102,272</u>	<u>134,732</u>

7. Debtors

	<u>2025</u>	2024
	€	€
Corporation tax repayable	-	1,126
Other debtors	2,083	2,083
Called up share capital not paid	100	100
Prepayments	1,579	3,126
	<u>3,762</u>	<u>6,435</u>

R & R PB Retail Limited

Notes To The Abridged Financial Statements (Continued)
Year Ended 30th April 2025

8. Creditors: amounts falling due within one year

	<u>2025</u>	2024
	€	€
Trade creditors	26,555	44,114
Accruals	14,784	14,887
Other taxation and social security	59,413	27,426
	<u>100,752</u>	<u>86,427</u>

9. Reserves

	<u>Profit And Loss Account</u>	<u>Total</u>
	€	€
At 1st May 2024	444,038	444,038
Loss for the year	(43,467)	(43,467)
At 30th April 2025	<u>400,571</u>	<u>400,571</u>

10. Post balance sheet events

There were no significant subsequent events that require disclosure or adjustment to the financial statements.

11. Capital commitments

There were no capital commitments at the year end (2024: Nil).

12. Contingencies

At the year end there were no contingent liabilities (2024 - Nil).

13. Approval of financial statements

The board of directors approved the abridged financial statements on 15th January 2026.