

Registered number: 764801

Ridgeback Retail Enterprises Limited

Unaudited Abridged Financial Statements

**From the Period of Incorporation 27 May 2024
to the Period Ended 31 October 2025**

Ridgeback Retail Enterprises Limited

Company Information

Director	David Lehane (appointed 27 May 2024)
Company secretary	Mary Seymour (appointed 27 May 2024)
Registered number	764801
Registered office	3rd Floor 98 Henry Street Limerick
Accountants	DSB Registered Auditors & Chartered Accountants 3rd Floor 98 Henry Street Limerick
Bankers	AIB 106 / 108 O'Connell Street Limerick

Ridgeback Retail Enterprises Limited

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Ridgeback Retail Enterprises Limited

Abridged Balance Sheet As at 31 October 2025

		31 October 2025 €
Fixed assets		61,274
Current assets	84,097	
Creditors: amounts falling due within one year	(64,169)	
Net current assets		19,928
Total assets less current liabilities		81,202
Net assets		81,202
Capital and reserves		81,202

These financial statements have been prepared in accordance with the micro-companies regime.

I, as Director of Ridgeback Retail Enterprises 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 members 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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.

Approved by the sole Director and signed on its behalf by:



David Lehane
Director

Date: 21/1/2026

The notes on pages 2 to 5 form part of these financial statements.

Ridgeback Retail Enterprises Limited

Notes to the Abridged Financial Statements For the Period Ended 31 October 2025

1. Accounting policies

General Information

These financial statements comprising the Profit and Loss Accounts, the Balance Sheet and the related notes constitute the individual financial statements of Ridgeback Retail Enterprises Limited for the period ended 31 October 2025.

Ridgeback Retail Enterprises Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO No. 764801). The registered office is 3rd Floor, 98 Henry Street, Limerick which is also the principal place of business of the company.

Statement of compliance

The financial statements have been prepared in accordance with FRS 105 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 105).

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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.

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 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council.

The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the ‘Micro Companies Regime’ in accordance with section 280E of the Act and FRS 105.

Ridgeback Retail Enterprises Limited

Notes to the Abridged Financial Statements For the Period Ended 31 October 2025

1. Accounting policies (continued)

1.1 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

1.2 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	- 12.5% Straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

Ridgeback Retail Enterprises Limited

Notes to the Abridged Financial Statements For the Period Ended 31 October 2025

1. Accounting policies (continued)

1.3 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

1.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.6 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

1.7 Cash flow

The company has availed of the exemption in FRS 105 from the requirement to prepare a cash flow statement because it is classified as a micro company.

1.8 Retained earnings

The directors have decided to disclose the changes in retained earnings in the Profit and Loss Account.

1.9 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. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is not used. Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

1.10 Share capital for the company

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

Ridgeback Retail Enterprises Limited

**Notes to the Abridged Financial Statements
For the Period Ended 31 October 2025**

2. Appropriation of profit and loss account

	31 October 2025 €
Other movement in the profit and loss account	81,102
Profit and loss account carried forward at the end of the period	81,102

3. Capital commitments

At period end the company did not have any capital commitments.

4. Approval of financial statements

The Director approved these financial statements for issue on 21/1/2026.